

**GAO**

**Office of Policy**



148744

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Special Edition  
March 1993

# **Communications Manual**

056691/148744

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U.S. GENERAL ACCOUNTING OFFICE

COMMUNICATIONS MANUAL

CHECKLIST OF TRANSMITTAL SHEETS

Upon receipt of each transmittal sheet, the recipient should place his/her initials in the blank following the appropriate number. A break in the continuity of transmittal sheets received will indicate missing changes.

<u>TS No.</u>	<u>Initials</u>	<u>TS No.</u>	<u>Initials</u>	<u>TS No.</u>	<u>Initials</u>
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\*This transmittal is included herein. More recent changes are contained in the GAO Automated Policy Guidance System.

The Communications Manual will be updated and reissued in the Spring 1993.

U.S. GENERAL ACCOUNTING OFFICE  
COMMUNICATIONS MANUAL

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Reserved--Not Used

- 12.22            **Reserved--Not Used**
- 12.23            **Reserved--Not Used**
- 12.24            **Reserved--Not Used**
- 12.25            **Reference Material (Future)**

The Communications Manual (CM) complements the General Policy Manual (GPM) and flows from chapter 12.0, "Communications Policy." It contains the basic policies and reporting instructions applicable to the planning, developing, writing, processing, and issuing of reports and other products on GAO's accounting, auditing, and evaluation work. The manual prescribes procedures applicable to all reports and other GAO products where uniformity is needed. GAO's manuals now use the following numbering scheme to link the system components.

**NEW NUMBERING SYSTEM FOR POLICY AND PROCEDURES MANUALS**

- 12.0 - 1    The first digits identify the chapter or subject in the GPM to answer the "What Is Expected" question (in this case "Communications Policy"). The last digit is the page number.
- 12.1 - 1    The second digit identifies the corresponding chapter in the Communications Manual. For the CM, it will be preceded by 12. for all chapters. These manuals will contain procedures on "How To Do It."
- 12.1.1 - 1    The third digit identifies a technical guide or transfer paper that provides great detail on a very narrow subject.

The Communications Manual replaces the Report Manual. It more accurately reflects GAO's diversification of its product lines over the years to better meet the needs of the Congress and other users of GAO's products. GAO issues various products such as chapter and letter reports, testimony, comments on legislative proposals, and briefing materials to present the results of its audit and evaluation efforts.

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**PREFACE**

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Revisions will be identified in consecutively numbered transmittals that should be filed with the checklist of transmittal sheets. Suggestions for additions, deletions, or other changes should be brought to the attention of the Director, Office of Policy.



Werner Grosshans  
Director

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**CHAPTER 12.1 BASIC COMMUNICATIONS POLICY**

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**POLICY**

GAO's policy is to communicate the results of its audits and evaluations either orally or in writing to the Congress; interested members, committees, or subcommittees; and/or responsible agency officials. Its preferred method is to communicate in writing.

To be most effective, GAO must respond to the needs of requesters and other users with quality communication products that present pertinent, significant, and useful findings, conclusions, and recommendations at the time they can best be used.

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**GAO REQUIREMENTS AND PROCEDURES****# WHY SHOULD GAO  
# COMMUNICATE?**#  
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Supporting the Congress is GAO's fundamental responsibility. To meet this responsibility, GAO provides a variety of services--the most prominent of which are audits and evaluations of federal programs and activities.

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Many reviews are done in response to specific congressional requests. GAO is required to do work requested by committee chairmen, and, as a matter of policy, equal status is assigned to requests from ranking minority members. To the extent possible, GAO also responds to individual members' requests.

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Other reviews are initiated pursuant to standing commitments to congressional committees, and some reviews are specifically required by law. Finally, some reviews are independently undertaken in accordance with GAO's basic legislative responsibilities.

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To meet these legislative responsibilities, GAO reviews federal programs and reports the results to the Congress through formal written reports, congressional testimony, and periodic oral briefings.

While oral briefings are acceptable, written products are preferred because they (1) communicate the results consistently to

officials at all levels of government, (2) make the results less susceptible to misunderstanding, (3) make the results available for public inspection, and (4) facilitate followup to determine whether appropriate corrective measures have been taken when needed. Written products also permit GAO to meet the generally accepted government auditing standard on reporting results.

# WHAT SHOULD GAO  
# COMMUNICATE?  
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In meeting its legislative responsibilities, GAO responds to the following types of questions:

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-- Are government programs being carried out in compliance with applicable laws and regulations, and are data furnished to the Congress on these programs accurate?

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-- Do opportunities exist to eliminate waste and inefficient use of public funds?

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-- Are funds being spent legally, and is accounting for them accurate?

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-- Are programs achieving desired results, or are changes needed in government policies or management?

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#

-- Are there better ways of accomplishing the programs' objectives at lower costs?

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#

-- What emerging or key issues should the Congress consider?

GAO should communicate the results of these efforts in time to meet the addressee's needs. In addition to its final product, GAO encourages periodic and less formal communication on the status of its work.

When the data gathered support conclusions and/or recommendation(s), GAO should convey those data that will help bring about greater economy, efficiency, and effectiveness in conducting agency programs. On occasions where an agency agrees to take corrective

action on the basis of an oral GAO presentation, GAO should write a report to the agency to summarize the results and the related agency action or commitment. In those instances where results of the assignment are insignificant and do not warrant further effort, GAO will send a closeout letter to the agency.

TO WHOM SHOULD  
GAO COMMUNICATE?

GAO reports to committee or subcommittee chairpersons or members on work performed at their request. GAO should report to the Congress when calling attention to important matters requiring or warranting congressional action, when communicating useful information on important matters of interest to the Congress, or when approved by the individual requester. GAO should address classified reports resulting from its basic legislative reviews to the chairpersons of appropriate committees.

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Additionally, when complying with a specific statutory requirement, GAO should address its product to (1) the Congress if the message is substantive and (2) to a committee if the message is more narrowly focused or more appropriate for that specific committee.

Matters that do not warrant congressional reporting but that GAO believes would be of interest or value to agency officials should be reported directly to them. These products should be addressed to agency levels that have responsibility for the matters reported.

Interested committees or members receive copies of reports addressed to agency officials. At a minimum, the House and Senate Committees on Appropriations, the House Committee on Government Operations, the Senate Committee on Governmental Affairs, and the cognizant legislative committees receive reports addressed to heads of federal departments and agencies or any reports containing recommendations.

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## CHAPTER 12.1 BASIC COMMUNICATIONS POLICY

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Once issued, all GAO's unclassified communication products are available to the public. Distribution to the public, however, may be delayed up to 30 days when the requester of the work asks that this be done.

### WHAT ARE THE CHARACTERISTICS OF GAO COMMUNICATIONS?

GAO always should strive to produce high quality products that accurately answer the question at hand with sufficient facts to be responsive to the requestor's or user's needs. Also, GAO should objectively present the issues and facts so that users can understand the rationale for any conclusions and recommendations presented. GAO's products should be useful, timely, accurate, and complete.

#### Useful

GAO's products should be structured to meet the interests and needs of the intended audience. The extent of issues included in GAO's products should be of sufficient significance to warrant the user's attention because including insignificant matters tends to distract the user's attention from the truly important issues. To help meet this objective, preparers should understand

- why the product is being prepared,
- for whom it is being prepared, and
- what are the potential uses of the product.

#### Timely

A carefully prepared product may be of little value if it arrives too late for the decisionmaker to fully consider the reported information in relation to any decisions being made. Thus, timeliness is essential to effective communications. Meeting its time commitments while maintaining quality is GAO's top priority.

#### Accurate

The need for error free communications is based on the need to assure users and readers of product reliability. All factual data must be verified as correct and true. All data, findings, and any conclusions should be supported by enough factual evidence to

demonstrate their reasonableness. Sufficient amounts of background information should be included, and agency or contractor views should be given appropriate recognition.

**Complete**

Products should contain enough information to promote an adequate understanding of the matters reported and to provide convincing but fair presentations in proper perspective. Facts, conclusions, or opinions that the users must know about should be stated specifically rather than implied. Conclusions or opinions must be clearly identified as such and be based on evidence presented in the product. Except as necessary to make convincing presentations, detailed supporting data need not be included.

**Constructive**

GAO's emphasis should be on the benefits of needed improvements rather than on criticism of past performance. Its message should be designed to encourage positive action by the agency discussed in the product.

The likelihood of obtaining favorable action can be enhanced by avoiding language which unnecessarily generates defensiveness and opposition. This includes using discriminatory language or unnecessarily naming names in the products. Therefore, titles, headings, and texts of reports should be stated in objective and constructive terms.

**Convincing**

To prove GAO's point, any conclusions and recommendations should flow logically from the facts presented. The information should persuade readers of the importance of the findings and the reasonableness of any conclusions and recommendations. While citing ongoing work is permissible, caution should be exercised because of the tentative nature of the data and the stage of the work.

**Objective**

Each product should present the results of GAO's work in an unbiased manner and include enough information on the subject matter to be persuasive. Where GAO uses a consultant or expert to perform its work, the product should

attribute the work to that source. Additionally, if credibility or usefulness of a product will be enhanced, GAO should include in an appendix a complete copy of the consultant's or expert's study. GAO's objective is to be fair and not misleading while focusing on matters or issues needing attention.

Clear and Simple

To effectively communicate, GAO products should not assume that the reader has detailed technical knowledge of the subject. Where technical terms, acronyms, or unfamiliar abbreviations must be used, they should be clearly defined. Efforts at "style" should be aimed at making the meaning clear.

Proper organization of material and precision in stating facts, analyzing them, and drawing conclusions is essential to clarity. Even though many products deal with complex subjects and various sections may be interrelated, each GAO product should be organized so that, except for certain summary information, everything said on a given subject is covered at one time.

Concise

GAO products should be no longer than necessary to communicate the message. Visual aids (pictures, charts, graphs, maps, etc.) should be used, whenever possible, to make written products more easily understood and, therefore, more useful. Such visual aids can be especially helpful in emphasizing the central points of the product and in reducing the amount of detail needed in any text. GAO's audiences are largely comprised of busy people who should not be burdened with unessential details. Too much detail detracts from the effectiveness of a product and may even conceal the real message or confuse or discourage users.

# WHEN SHOULD  
# PRODUCT  
# DEVELOPMENT  
# BEGIN?  
#

To best ensure a quality product that meets the above characteristics, GAO should begin planning for the final product at the earliest time possible during an assignment. Specifically, GAO should consider the

potential customer, product type, and product message when designing specific audit/evaluation steps for its audit/evaluation plan. By doing so, GAO may begin to focus attention on those issues most likely to contribute to the overall message.

In considering product type and content, GAO should periodically reevaluate these decisions to determine continued relevance on the basis of findings being developed. In particular, staff and management should discuss and reach agreement on the overall product message and underlying issues at key decision points and at key meetings such as the one-third point or message conferences.

Additionally, if the overall message is developed early in the assignment, the message conference may be used to begin drafting the product. Message conferences bring together key staff--the audit team, line managers associated with a particular assignment, writer-editors/report analysts, technical advisors, legal staff--to finalize (1) the product's message, (2) how to best convey that message, and (3) to whom the message should be conveyed. Once these decisions are made, the time required to draft and/or review the product may be significantly reduced because the main participants are aware of the issues and should be in agreement as to the overall message.

\*  
\*

Appendix II provides a sample message conference agreement/writing plan.

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**KEY  
RESPONSIBILITIES**

Signers of GAO products are ultimately responsible for ensuring that all policy requirements and quality standards are met before issuing the product. Signers generally delegate this responsibility to the key staff performing and reviewing the audit and evaluation work.

All policy requirements and procedures cited in this manual should be followed on GAO

products and any proposed deviations should be discussed with the Director, Office of Policy. Appendix I summarizes the key communication products and responsibilities.

Throughout this manual, responsibility for following the policies and procedures cited rests with the issue area or other specifically-defined area director (henceforth called director). This term excludes those directors for operations and planning and reporting unless specifically designated.

The Office of Policy is responsible for developing and promulgating policies, standards, and procedures on preparing GAO audit, evaluation, and investigation products.

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**RELATED MATERIALS**

General Policy Manual

Chapter 12.0, "Communications Policy."

GAO Order

0411.1, "Supplement for Secretaries and Typists."

Other Publications

Government Auditing Standards (Yellow Book).

Guide for Conducting Report Conferences, May 1986.

Writing Guidelines, Office of Publishing and Communications.

Visual Communications Standards, Office of Publishing and Communications.

Editorial Style Manual, Office of Publishing and Communications.

Workstation Handbook, Office of Information Resources Management.

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**CHAPTER 12.1 BASIC COMMUNICATIONS POLICY**

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**APPENDIX I:  
COMMUNICATION  
PRODUCTS AND  
RESPONSIBILITIES**

<u>WHY</u> ( <u>EVENT</u> )	<u>WHAT</u> ( <u>PRODUCT</u> )	<u>WHO</u> ( <u>SIGNER/PRESENTER</u> )
START JOB	ACKNOWLEDGEMENT LETTER TO REQUESTER	OCR
	CONFIRMATION LETTER TO REQUESTER	CG/ACG OR DIR
	INFORMAL BRIEFING TO CLARIFY OBJECTIVES	DIR OR DESIGNEE
	NOTICE TO AGENCY OF ASSIGNMENT/VISIT	LEAD DIVISION DIR OR HIGHER
	ENTRANCE CONFERENCE WITH AGENCY	DIR OR DESIGNEE
DISCUSS JOB STATUS	INFORMAL BRIEFING TO REQUESTER	AD OR HIGHER
	INFORMAL BRIEFING WITH AGENCY	EIC OR HIGHER
TRANSMIT DRAFT	DRAFT PRODUCT TO AGENCY OR REQUESTERS	ACG, DIR, OR DESIGNEE
PROVIDE RESULTS	FORMAL PRODUCT TO REQUESTER	CG/ACG OR DIR
	FORMAL PRODUCT TO THE CONGRESS	CG OR DESIGNEE
	FORMAL PRODUCT TO AGENCY HEAD	ACG OR DIR/RM
	FORMAL PRODUCT TO SUBORDINATE AGENCY OFFICIALS	DIR/RM

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**CHAPTER 12.1 BASIC COMMUNICATIONS POLICY**

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**APPENDIX I**

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<u>WHY</u> <u>(EVENT)</u>	<u>WHAT</u> <u>(PRODUCT)</u>	<u>WHO</u> <u>(SIGNER/PRESENTER)</u>
TERMINATE JOB	BRIEFING TO REQUESTER WITHOUT FORMAL PRODUCT	DIR
	EXIT CONFERENCE WITH AGENCY	DIR OR DESIGNEE
	FORMAL PRODUCT AFTER PRIOR PRODUCT	ORIGINAL SIGNER
ISSUE OTHER COMMUNICATION PRODUCTS	TESTIMONY	DIR OR HIGHER
	BILL COMMENTS	GENERALLY CG/ACG
	STAFF STUDY	DIR OR HIGHER
	REPORT TO HOUSE/SENATE APPROPRIATIONS COMMITTEES ON OPEN RECOMMENDATIONS	CG
	ANNUAL REPORT ON GAO RESULTS	CG

**Legend**

CG - Comptroller General  
ACG - Assistant Comptroller General  
DIR - Director (excludes Operations and  
Planning and Reporting Directors)  
RM - Regional Manager  
AD - Assistant Director  
EIC - Evaluator-in-Charge  
OCR - Office of Congressional Relations

**APPENDIX II:  
MESSAGE CONFERENCE  
AGREEMENT/WRITING  
PLAN**

Job Title: \_\_\_\_\_

Job Code : \_\_\_\_\_

Attendees/Units:

_____	_____
_____	_____
_____	_____
_____	_____

The following are critical factors which should be addressed at the message conference. Check whether agreement has been reached.

**Message Soundness:**

- 1. Work addresses and report will answer original assignment questions/objectives.
- 2. Appropriate elements of finding needed to address each assignment question have been identified.
- 3. Evidence developed supports conclusions reached.
- 4. Recommendations proposed are linked to the problems and causes and are feasible, practical, and workable.
- 5. Proposed report title and message have been agreed to and are reflected in the draft Executive Summary, report outline, or other document attached.

**Message Presentation:**

- 6. Product type selected is appropriate for type and length of message and time requirements.

- 7. Proposed ordering of material in report has been agreed to and is based on logically presenting message.

Product Preparation and Processing:

8. List the current action dates (if applicable) for the following:

<u>Action</u>	<u>Date</u>
Provide completed first draft to Assistant Director	_____
Complete referencing of first draft	_____
Provide draft to Issue Area Director	_____
Provide draft to other GAO units for comment	_____
Complete referencing of changes to draft	_____
Provide draft to agency for comment	_____
Obtain oral comments from agency	_____
Notify requester of status and proposed message	_____
Provide draft to Issue Area Director incorporating agency comments and referenced changes	_____
Issuance of final product	_____

9. Persons responsible for drafting and processing report and segments or tasks assigned:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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**CHAPTER 12.1 BASIC COMMUNICATIONS POLICY**

**APPENDIX II**

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10. Other matters agreed to:

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---

---

11. Unresolved issues or other matters that could affect product issuance:

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\_\_\_\_\_  
Evaluator-in-Charge

\_\_\_\_\_  
Date

\_\_\_\_\_  
Assistant Director

\_\_\_\_\_  
Date

\_\_\_\_\_  
Regional Manager (if applicable)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Issue Area Director

\_\_\_\_\_  
Date

**POLICY**

GAO encourages good, frequent, and open communications with congressional committees, subcommittees, and members of the Congress so that work on requests will be prompt and responsive and work done under GAO's basic legislative responsibilities will meet congressional needs. GAO also encourages periodic communications with the agency being reviewed to foster a constructive working relationship.

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**GAO REQUIREMENTS  
AND PROCEDURES**

**HOW ARE EARLY  
COMMUNICATIONS  
USED?**

To carry out its responsibilities to the Congress, GAO maintains timely, productive, and continuing contact with the committees, subcommittees, members, their staffs, and the agencies being reviewed. Toward this end, GAO uses a combination of correspondence and periodic briefings to communicate the status of assignments performed under the request of a committee, subcommittee, individual member of the Congress, or to the agency.

Using correspondence, GAO acknowledges receipt of the congressional request, notifies the agency of the assignment, confirms the agreements reached with the requester, and, at times, terminates assignments. GAO also uses correspondence to communicate administrative matters to the congressional staffs, the agency, and the public.

**Acknowledgement  
Letters**

When GAO receives a congressional request to initiate an audit or evaluation, the Office of Congressional Relations (OCR) immediately sends an acknowledgement letter to the requester. In this letter, OCR identifies the request itself, the subject of the request, and the GAO staff to which the request has been assigned.

At times, divisions or offices assigned the request will receive special instructions for acknowledging the request. For example, they may be asked to

- initially acknowledge the request by telephone and then follow up, as needed, with a letter;
- develop an early reply in lieu of an immediate acknowledgement; or
- send an acknowledgement letter signed by the Comptroller General or the Special Assistant to the Comptroller General.

**Notification  
Letters**

Depending on the arrangements with the agency to be reviewed, GAO may use notification letters to inform agencies of assignments soon to be started and of visits to agency locations. The cognizant GAO director responsible for that agency must sign the letter regardless of which division or office performs the audit or evaluation. If the request focuses solely on a regional or overseas entity, the director should sign the notification letter to the headquarter's contact and the regional manager should sign the letter to the regional or local contact.

While no established format for notification letters is prescribed, these letters generally should include the following information:

- Title, job code, and description of the assignment objectives.
- Basis of the assignment as to whether it is a congressional request or being done under GAO's basic legislative responsibilities. If the assignment is a congressional request, and if permission is received, the requester's name should be disclosed. If the requester does not wish to be named, the letter should include a general reference that the work is being performed pursuant to a congressional request.
- Proposed starting and completion dates.
- Identification of the performing division, if other than the cognizant division, and

the name and telephone number of the appropriate GAO contact for the assignment.

- Location(s) and specific program office(s) where work is to be performed. If specific locations have not been determined, the letter should include a statement that appropriate notification will be made when locations have been selected.

Specific requirements for preparing and sending notification letters are found in the GAO orders, 0175 series.

#### Visits

Some agencies require that GAO send written notification of proposed visits to local and regional offices of that agency or to grantees or contractors of that agency. In these cases, the audit staff making the visit may send a letter. The assistant director or assistant manager, as appropriate, may sign the letter for the director or regional manager, if so designated.

#### Confirmation Letters

GAO uses confirmation letters to ensure good communications with congressional requesters and to avoid misunderstandings. It selectively uses these letters to confirm agreements reached with congressional requesters.

The director should consider using confirmation letters in connection with each request and should be particularly alert to the possible need for one when the request

- involves multiple requesters,
- is politically sensitive or controversial,
- comes from an infrequent requester who has little or no experience with GAO, or
- comes from a requester whose key staff member is unfamiliar with the requested review or with GAO.

Confirmation letters also may be appropriate when a significant change in assignment scope or timing occurs. Such changes may result from changes in the requester's needs or from factors determined by work on the assignment.

Confirmation letters should be sent promptly after GAO and the requester reach an understanding of the requester's needs and an agreement on GAO's response to those needs. If a confirmation letter is delayed, its usefulness can be significantly diminished.

The content of a confirmation letter is flexible and no format is prescribed. While information included should be specific to the need for it, the following information should be considered for inclusion:

- Source of the request and work requested.
- Persons reaching the agreements and when agreements were made.
- A concise but clear statement of what GAO will do and how and where it will be done.
- Communication products and delivery dates.
- GAO's contact point and telephone number.
- Requester limitations affecting the scope, product distribution, agency comments, etc.

A sample letter is included as appendix I.

#### Close-Out Letters

At times, GAO terminates or postpones work on an assignment without issuing a formal product. For example, staff on a basic legislative responsibility assignment may be reassigned for a higher priority assignment or, after a minimal amount of effort, the director determines that no reportable issue exists and no further effort should be expended. In these instances, GAO issues close-out letters to notify the agency being reviewed and, at times, congressional requesters that GAO is terminating work on the

assignment. These letters should be signed by the director or regional manager, as appropriate.

**Administrative**

GAO prepares correspondence that is administrative in nature and communicates information to congressional leaders, the agency being reviewed, and the general public. This correspondence should be signed by the director or regional manager unless otherwise specifically delegated.

**Interim Briefings**

GAO may provide timely information on the status of a given request assignment through face-to-face meetings or periodic telephone conversations.

Such interim briefings benefit both GAO and the requester. They allow GAO to become aware of potential sensitivities or controversies on the part of the requester or other congressional committees, and they keep the requester informed of job progress and the emerging findings that GAO will be presenting.

Interim briefings generally occur

- during the course of the assignment to keep the requester informed of progress being made in accomplishing the assignment objectives and to modify the scope or time frames as needed;
- when the product message has been formalized and potential findings, conclusions, and recommendations have been identified;
- before congressional hearings, regardless of whether GAO will be testifying, to provide the requester with additional or more current information on the subject matter of the hearing; and
- to resolve differences of opinion between GAO and agency officials in such cases as access to records.

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**CHAPTER 12.2 EARLY EXTERNAL COMMUNICATIONS**

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Regardless of whether the briefing is held in person or over the telephone, staff must document the briefing through the use of an OCR contact memorandum.

While providing nonattributable material during an interim briefing is discouraged, at times, the committee or member needs such information and GAO complies. This information generally should be referenced. If this is not possible, the material, at a minimum, should be reviewed and approved by the director before its release. (See ch. 12.13.)

To standardize the format of materials used in briefings, GAO developed a computer software that automatically formats text and graphic material in the GAO style. The Office of Publishing and Communications makes available this software for staff needing more formalized presentation material.

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**KEY RESPONSIBILITIES**

Directors are responsible for ensuring that congressional requesters and other interested congressional parties are frequently apprised on the status of GAO assignments performed under their request.

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**RELATED MATERIALS****General Policy Manual**

Chapter 3.0, "Working With the Congress"

**GAO Orders**

0411.1, "Correspondence with the Public"

0411.2, "Correspondence with the Congress"

1330.1, "Availability to the Public of General Accounting Office Records"

**Other Publications**

TextFrame: Policies and Instructions for Producing Presentation Materials, Office of Publishing and Communications

APPENDIX I: SAMPLE  
CONFIRMATION LETTER



United States  
General Accounting Office  
Washington, D.C. 20548

Information Management and  
Technology Division

DEC 23 1988

The Honorable Edward J. Markey  
Chairman, Subcommittee on  
Telecommunications and Finance  
House Committee on Energy and Commerce

Dear Mr. Chairman:

Your letter of October 14 requested that we provide you with information relating to the security of computer networks and the economic effect of computer hackers and viruses. In a November 14 meeting with your staff, we reached an agreement on the scope of work to be performed and the timing of the final product. The purpose of this letter is to confirm the agreement reached during that meeting.

1. The focus of this assignment will be on issues relating to the November 1988 computer virus incident that resulted in extensive shutdowns of federal, university, and private industry computers. In particular, we will provide information on (1) what happened during the incident, the impact of the virus, and the actions taken by those affected; (2) federal agency activities for ensuring that such open, unclassified computer networks are appropriately safeguarded from such viruses; (3) private sector and government research on virus avoidance, detection, and recovery; and (4) views on the adequacy of laws for prosecuting computer virus crimes.
2. We plan on reporting the results of our work to you by the end of March 1989. Our information will be obtained primarily from involved government agencies such as the Department of Defense, the National Security Administration, the National Institute of Standards and Technology, and the Office of Management and Budget; various universities; private sector companies such as SRI International and MITRE; and Internet/Arpanet officials.
3. The work performed in this review will be a starting point for additional computer security assignments to be performed under your request. We will be working with your staff to define the scope of the follow-on effort.

---

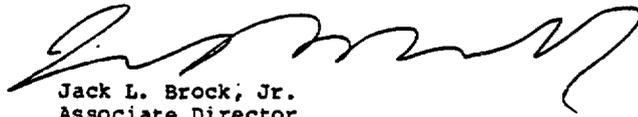
**CHAPTER 12.2 EARLY EXTERNAL COMMUNICATIONS**

**APPENDIX I**

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We will keep your staff informed of our progress. If you have any questions, please contact me at 275-3195 or Mr. Glen Trochelman of my staff at 275-4637.

Sincerely yours,



Jack L. Brock, Jr.  
Associate Director

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**CHAPTER 12.3 AUDIT AND EVALUATION PRODUCTS**

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**POLICY**

Audit and evaluation products--regardless of format--should be tailored to best communicate the information developed. The basic message should be clear, concise, and responsive to the assignment's objective.

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**GAO REQUIREMENTS  
AND PROCEDURES****WHAT TYPE OF  
PRODUCTS DOES  
GAO ISSUE?****Reports**

GAO's primary medium for conveying the results of audit and evaluation efforts is its reports to congressional and executive branch decisionmakers. These reports range from more detailed chapter reports to more narrowly focused letter reports to more quickly prepared briefing documents.

In addition to the various report types, GAO also prepares testimony on the results of its assignments; comments on legislative proposals of importance to GAO, the Congress, or the agency; and other products as discussed below.

**Testimony**

Testimony, while delivered orally, is always supported by a complete written statement. It is usually presented at the specific request of a committee or subcommittee and must be sound and adequately supported. When testimony precedes the issuance of a written report, it must be qualified to the extent that work is not complete, changes may be needed, or all GAO requirements have not been met. (See ch. 12.18.)

**Bill Comments**

GAO provides comments to congressional committees, subcommittees, and individual members on introduced bills and assists them in drafting and modifying those bills they intend to submit. (See ch. 12.19.)

**Staff Studies**

Staff studies are prepared to present background information and are usually intended to contribute to a specific body of

knowledge. They generally are an outgrowth of previous GAO work and, at best, should include only limited amounts of new evidence. Staff studies will not include GAO opinions, conclusions, or recommendations that have not been previously published. Staff studies, issued in the chapter report format, should be designated as the intended final product from the outset of the assignment.

**Video Products**

On a limited basis, GAO communicates its message through the use of a visual medium. This type of product can be useful in communicating succinct information on key issues to a large audience. (See ch. 12.16.)

**Transcripts**

As reference material, GAO, at times, issues transcripts of hearings or seminars sponsored or attended by GAO staff and these products may be for internal or external audiences. In some instances, a short transcript that potentially warrants wide distribution may be published as a brochure.

**Data Disks**

As technology continually evolves, data disks offer a means for GAO to provide the results of its work in a medium that may be more readily usable for congressional staffs or agencies examined. While intended for limited distribution, data disks generally will include only quantitative data that has received all of GAO's quality assurance procedures before release. Generally, the data provided on the disk should be only the details of information presented in a published product.

**Oral Briefings**

In addition to interim briefings, GAO staff sometimes orally present the final results of its work to congressional requesters, other interested congressional staff, and/or agency officials. While orally presenting the results is permissible, written products to document the results of GAO's work are preferable and also permit the dissemination of the results to other interested parties.

Oral briefings on the final results of GAO's work generally should be accompanied by or closely followed by the issuance of a briefing document or other letter report (see p. 12.3-5) except under the following circumstances:

- A request has been satisfied very quickly with a minimum of audit effort (a few staff-days or less) and the information provided to the requester did not require GAO conclusions or recommendations. In these instances, a congressional contact memorandum will suffice.
- The results of the work are presented in testimony before the committee that requested the work. An understanding must be reached with committee that a subsequent written report is unnecessary.

At times, a requester indicates that a written report on the results of requested work need not be prepared. A written report should nevertheless be prepared if, in the opinion of the director, to do so would serve a public interest. In this case, division management should be apprised and the requester told, in advance of the plan, that a report will be written, together with the reason. The Office of Congressional Relations should be consulted to decide on an appropriate addressee for the report.

**HOW DO GAO  
REPORTS DIFFER?**

Written reports permit GAO to meet the generally accepted government auditing standard on reporting results and, therefore, are the primary medium for conveying GAO's message. To best serve the user's needs, the format and contents should be designed to provide the information needed at the time it is needed. Therefore, GAO issues various types of reports to meet these diversified needs (see app. II).

**Chapter Report**

Chapter reports are preferred where one or more broad or complex issues are addressed and their effective presentation requires more descriptive information than other product

types. Additionally, using chapters more easily provide a recognizable shift in subject matter and permit sufficient evidence to be presented to support recommendations.

As a general rule, the chapter format is used for more complex reports that have text material of 11 pages or more and for staff studies. A product in the chapter format will include the following items in this order:

- Front cover with title, addressee, report number, and date.
- Signed basic transmittal letter (for a report) or signed preface (for a staff study). (See ch. 12.6.)
- Executive summary (not included in staff studies). (See ch. 12.7.)
- Table of contents. (See ch. 12.5.)
- A series of chapters containing:
  - Introductory material, including background, objectives, scope, and methodology. (See ch. 12.8.)
  - Reportable results, such as facts, findings, conclusions, recommendations, matters for congressional consideration, and pertinent agency comments. (See chs. 12.9, 12.10, and 12.11.)
- Appendixes. (See ch. 12.12.)
- Glossary, if appropriate. (See ch. 12.12.)
- Bibliography, if appropriate. (See ch. 12.12.)
- Related GAO products, if used. (See ch. 12.12.)
- Back cover.

**Letter Report**

Letter reports usually are more limited in scope than chapter reports, both in terms of issues addressed and degree of audit/evaluation effort expended. This format is used to report on less complex issues that require less narrative and structure than those addressed in chapter reports. Although shorter than chapter reports, letter reports may still present sufficient evidence to support recommendations.

The letter format combines the contents of a basic transmittal letter, executive summary, and report text. The letter portion should be as short as possible, normally about 4 pages long, but generally not more than 10 pages. In cases where the letter portion would exceed 10 pages, it should summarize the most important points and should be followed by appendixes containing the details, schedules, and exhibits. A table of contents should be used if the product has lengthy or several appendixes.

**Briefing Documents**

Briefing reports and fact sheets are reports that may be used on time-critical congressional request assignments. Their organization and format should be tailored to meet the requesters' needs. On an exception basis, after receiving approval from the Assistant Comptroller General for Planning and Reporting, briefing reports may be prepared for GAO's basic legislative responsibility efforts.

Briefing documents are intended to be used on congressional request assignments to brief requesters and to provide them with a written product that they may attribute to GAO. When possible, briefing documents should be presented to requesters at the time of the briefing. If time constraints prevent this, the report may be issued after the briefing but not later than the date agreed to with the requester.

Briefing reports contain facts plus analyses, conclusions, observations, and alternatives

and should be based on a formal briefing. Briefing reports rarely will include recommendations or matters for congressional consideration. On these exceptions, recommendations must be clearly warranted and a briefing report must be the best way to respond in the required time frame.

Fact sheets, on the other hand, contain facts and limited analyses only--not conclusions, observations, or recommendations.

Briefing documents differ slightly from letter reports. They are composed of a short, basic transmittal letter followed by the briefing material or facts presented. The transmittal letter should not exceed 4 pages and should include

- an explanation of why GAO did the review and why GAO is issuing the briefing document;
- highlights of the assignment's objectives, scope, and methodology;
- a brief summary--one or two sentences--of the report message;
- any limitations to GAO's work, such as when adequate advance review and comments by affected parties were not obtained;
- a brief summary of the major points raised by agency officials or adversely affected parties; and
- a statement setting forth the principal recipients of the document or any restrictions on distribution.

Divisions and offices have considerable flexibility in deciding how to present the briefing material, subject to the following guidance:

- Chapter format should not be used, although lengthy material should be subdivided into

sections and appendixes for ease of reading.

- A brief description of the assignment's objectives, scope, and methodology should be included unless the transmittal letter provides adequate detail.
- Visuals (tables, photographs, and figures) are strongly encouraged.
- Visuals should be presented vertically instead of horizontally so that the reader does not have to turn the document sideways to read them.

A table of contents listing the briefing documents' main sections should be included if the briefing material or facts presented are longer than 10 pages. (See ch. 12.5.)

Financial  
Statement Audit  
Reports

GAO's financial audits of federal entities result in financial statement audit reports. These reports follow neither the chapter nor the letter format because of the uniqueness of the material presented. Financial statement audit reports generally do not use chapters or appendixes but include the following sections:

- Transmittal letter.
- Opinion letter.
- Report on internal accounting controls.
- Report on compliance with laws and regulations.
- Financial statements.

Short financial audit reports may combine some of the above sections, such as the transmittal and opinion letters. In those instances where formal agency comments have been received and will be included in the report, the comments are included as an appendix. (See ch. 12.19.)

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**CHAPTER 12.3 AUDIT AND EVALUATION PRODUCTS**

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**Management  
Letters**

At times, GAO issues a management letter to agency officials that may include findings and observations that do not materially affect the financial statements. These letters, usually issued as letter reports, may include recommendations. (See ch. 12.19.)

**Special Reports**

After completing an extensive body of work on a specific issue, GAO, at times, issues a "capping report" that summarizes where the issue stands and/or what major changes need to be made as a result of several years of GAO work in the area. In other words, a capping report interprets GAO's findings in the broader sense of "what does this all mean?" A capping report generally follows the chapter report format and does not have any special characteristics relating to format.

To assess the management effectiveness at cabinet departments and major federal agencies, GAO began performing general management reviews and issuing reports on the results. These reports relate how well the entity operates regarding overall policy and planning development, financial management, information resources management, procurement, personnel and productivity management, and audit and evaluation efforts. A general management review report generally follows the chapter report format and does not have any special characteristics relating to format.

GAO began issuing a series of reports on major issues facing a new administration when they take office. These "transition reports" are based on issues identified from prior GAO reports and testimony; generally the issues are (1) unresolved, (2) of major consequence and importance, and (3) need immediate or sustained attention. These issues also address programmatic, management, financial, and, in some cases, policy concerns. The reports are issued to the Congress, the President-elect, and/or new agency heads.

WHAT SHOULD BE  
CONSIDERED IN  
SELECTING  
PRODUCT TYPE?

As early as possible in the assignment, the type of product to be issued should be decided. For congressional requests, early agreement should be reached with the requester. Since GAO should tailor its products to meet the users' needs and provide the product in a timely manner, product type should be determined as soon as possible to prevent the unnecessary expenditure of resources on developing products that may not accomplish this.

Because chapter reports allow for more detailed discussion of the findings, conclusions, and the recommendations that flow from them, more extensive audit/evaluation efforts generally are expended to support the positions taken. On the other hand, because briefing documents are more narrowly focused, they generally require less resource expenditures and can be more rapidly produced to meet the user's needs.

Numerous variables play a role in the decisionmaking process for selecting product type. For example, reports to the Congress, signed by the Comptroller General, that address broad, controversial issues should be issued as chapter reports because the format permits a more detailed presentation of the information that supports GAO's positions. Conversely, minor weaknesses identified during the course of an assignment that should be brought to the agency's attention may best be conveyed by using a letter report signed by the director.

Thus, in selecting the product type, directors should consider the

- source of the assignment and the proposed addressee,
- type of message or issues to be presented,
- ultimate use of the information presented,

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**CHAPTER 12.3 AUDIT AND EVALUATION PRODUCTS**

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-- time frame available to issue a product,  
and

-- expected distribution of the product.

Appendix I highlights the issues to be considered in selecting product type and identifies those products that most closely meet the intended purpose within GAO's auditing and reporting policies.

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**KEY RESPONSIBILITIES**

Directors are responsible for selecting the product type and format that best conveys GAO's message and best meets the user's needs in a timely manner.

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**RELATED MATERIALS****GAO Orders**

0411.1, "Supplement for Secretaries and Typists"

1412.1, "Testimony Before Congressional Committees"

**Other Publications**

Visual Communications Standards, Office of Publishing and Communications

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**CHAPTER 12.3 AUDIT AND EVALUATION PRODUCTS**

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**APPENDIX I: FACTORS  
CONSIDERED IN SELECTING  
PRODUCT TYPE**

	<u>CHAPTER REPORT</u>	<u>LETTER REPORT</u>	<u>BRIEFING DOCUMENT</u>	<u>TESTIMONY</u>
<b>SOURCE:</b>				
Congressional Request	X	X	X	X
BLR	X	X		
<b>ADDRESSEE:</b>				
Congress	X	X		
Member	X	X	X	
Committee/Subcommittee	X	X	X	X
Agency Head	X	X		
Agency Official	X	X		
<b>SIGNER/PRESENTER:</b>				
Comptroller General	X	X		X
Division Head	X	X	X	X
Director/Regional Manager	X	X	X	X
<b>TYPE ISSUE/MESSAGE:</b>				
Multiagency Implications	X			X
Single-agency Implications		X	X	X
Multi-issue	X			X
Single-issue		X	X	X
Broad	X			X
Narrow		X	X	X
Special Significance/Interest	X	X		X
Controversial/Sensitive	X	X		X
Recommendations	X	X		
Matters for Congressional Consideration	X	X		
Time Critical			X	X
Attributable Product			X	
<b>AUDIENCE:</b>				
General	X	X		X
Informed Reader			X	X

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**CHAPTER 12.3 AUDIT AND EVALUATION PRODUCTS**

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**APPENDIX I**

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	<u>CHAPTER REPORT</u>	<u>LETTER REPORT</u>	<u>BRIEFING DOCUMENT</u>	<u>TESTIMONY</u>
<b>DISTRIBUTION:</b>				
Wide	X	X		
Limited			X	X
<b>GRAPHICS RATIO:</b>				
High Narrative/Low Graphics	X	X		X
Low Narrative/High Graphics			X	

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**CHAPTER 12.3 AUDIT AND EVALUATION PRODUCTS**

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**APPENDIX II:  
COMPARISON OF GAO  
REPORTS**

<u>ITEM</u>	<u>CHP. REF.</u>	<u>CHAPTER REPORT</u>	<u>LETTER REPORT</u>	<u>BRIEFING REPORT</u>	<u>FACT SHEET</u>
Report Cover	12.4	Y	Y	Y	Y
Special Numbering	12.4	N	N	BR	FS
Table of Contents	12.5	Y	Generally	If more than 10 pages	
Transmittal Letter	12.6	Basic	Y	Y	Y
Executive Summary	12.7	Y	N	N	N
Introductory Material	12.8	Y	**	**	**
Facts	12.9	Y	**	**	**
Analysis	12.9	Y	**	**	Limited
Observations	12.9	Y	**	**	N
Findings	12.9	Y	**	**	**
Conclusions	12.9	Y	**	**	N
Recommendations	12.10	Y	Y	Exception	N
Matter/Consideration	12.10	Y	Y	Exception	N
Agency Comments	12.11	Y	**	**	**
Appendixes	12.12	Y	Y	Y	Y
Sections	12.3	N	Y	Y	Y
Attachments	12.12	N	N	N	N
Enclosures	12.12	N	N	N	N
Glossary	12.12	Y	Y	Y	Y

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**CHAPTER 12.3 AUDIT AND EVALUATION PRODUCTS**

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**APPENDIX II**

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<u>ITEM</u>	<u>CHP. REF.</u>	<u>CHAPTER REPORT</u>	<u>LETTER REPORT</u>	<u>BRIEFING REPORT</u>	<u>FACT SHEET</u>
Bibliography	12.12	Y	Y	Y	Y
Related GAO Products	12.12	Y	Y	Y	Y
Tables	12.9	Y	Y	Y	Y
Charts	12.9	N	N	N	N
Figures	12.9	Y	Y	Y	Y
Page Limits	12.3	Text 11 or more	10 pp. plus app.	4 pp. plus app.	4 pp. plus app.
Typing	12.3	Typeset	Typeset	Typed/ Typeset	Typed/ Typeset

Notes:

\*\*Overview in transmittal letter, however, can also be included as a separate appendix depending on the amount of information necessary to fully address the issue.

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**CHAPTER 12.4 PHYSICAL MAKEUP OF GAO PRODUCTS**

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**POLICY**

GAO uses a standardized physical makeup for its products to help make them recognizable as GAO products. All reports, testimony, and staff studies--regardless of format--will have covers or cover sheets and will include a product number for easy recognition. Covers will include titles that explain the message or subject of the document.

---

**GAO REQUIREMENTS AND PROCEDURES****WHAT TYPE COVERS SHOULD BE USED?**

All final written products regardless of format--will have covers or cover sheets. These will identify the type of document, addressee, title, number, and date. See the Visual Communication Standards for specific guidance on GAO's cover styles for reports and staff studies.

Table 9.1A: Color criteria.

<u>Cover Color</u>	<u>Document Type</u>
Blue	All reports that do not require gray covers.
Gray	All reports that contain classified, proprietary, or sensitive data or information that might adversely affect the government's interests if made public. Classified report covers have red borders.
Cover Sheets	All prepublication copies, testimony, and draft reports.

**Draft Report Cover Sheet**

All draft reports released outside the Office for advance comments or information will have an original GAO Form 515 as a cover sheet, and

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**CHAPTER 12.4 PHYSICAL MAKEUP OF GAO PRODUCTS**

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each page will be stamped "DRAFT." (See app. I for sample.)

Prepublication  
Cover Sheet

Because of congressional deadlines, GAO sometimes must deliver a typed, photocopied version of an approved and signed report to a requester before the document is printed. Prepublication copies are the final version of a report and, therefore, are different from draft documents. (See ch. 12.14 for the uses of prepublication copies.)

#  
#

Divisions should prepare a prepublication cover sheet (GAO Form 171) before transmitting the document to the requester. (See app. II for sample.) Blank prepublication cover sheets are available from the GAO Supply Center. Instructions for preparing these typewritten covers are printed on them in blue ink that will not show up on the printed copies.

#  
#

Testimony Cover  
Sheet

GAO will use a uniform cover sheet and numbering system for all congressional testimony. (See app. III for sample.) This cover sheet (GAO Form 160) gives testimony a uniform appearance, and the assigned numbers make it easier to identify.

#

Blank testimony cover sheets are available from the GAO Supply Center. Instructions for preparing these typewritten covers are printed on them in blue ink that will not show up on the printed copies.

Special Cover  
Markings for  
Gray-Covered  
Products

Gray-covered documents require special markings under the following circumstances:

- Documents containing classified information. (See GAO Order 0910.1 and the accompanying GAO Security Manual, currently under development, for a description of the markings required.)
- Documents containing information that could in some way prejudice the government's interests. These documents must have the

following notice printed on the front cover.

NOTICE

Further release of this document may not be in the best interests of the government for reasons stated herein.

In addition, the basic transmittal letter and the executive summary must explain clearly the circumstances and the reasons why GAO considers it important to limit disclosure of the contents.

The following notice is printed on the front cover of report supplements containing proprietary information, disclosure of which, to any extent not authorized by law, is prohibited by 18 U.S.C. 1905.

NOTICE

This document contains information of a proprietary nature. Further release of it may be prohibited by 18 U.S.C. 1905.

Other Special  
Cover Markings

Some products on congressional request assignments are restricted for a short period before they are available for general distribution. All copies sent to people other than the requester(s) before the report's availability for general distribution must have one of the following two notices affixed to the front covers.

Copies provided to people outside GAO must be stamped as shown below:

RESTRICTED

This document describes the results of work performed pursuant to a request of the addressee whose authorization should be obtained before further release.

Copies distributed within GAO must state:

RESTRICTED

Not to be released outside the General Accounting Office except on the basis of specific approval by the Office of Congressional Relations.

HOW ARE TITLES WRITTEN?

Reports have two-part titles. The first part should convey the overall topic of the product. The second part, or subtitle, should more specifically describe the product's content. In most cases, the title should convey either the most significant feature of the content or the constructive result to be achieved through appropriate action on the issues. When possible, the name of the agency should be included in the title. Supplements issued to provide an analysis of delayed comments will have the same title as the original product. Supplements issued to present additional, detailed data will have the same topical title as the main product and a different subtitle.

Examples of two-part titles:

CPA AUDIT QUALITY

Inspectors General  
Find Significant  
Problems

SOCIAL SECURITY
Quality of Services Rated High by Clients

Suggestions for  
Preparing Titles

- Be brief.
- Be as specific and informative as possible. A title should do more than merely identify the type of program or activity dealt with in the report.
- Be action oriented when the report has recommendations or strong conclusions.
- Avoid redundant use of phrases such as "GAO report on," "Information on," and "Evaluation of."
- Avoid repeating words from the topical title in the subtitle.
- Do not use filler words, such as "survey," "review," "study," and "certain," unless absolutely necessary.
- Avoid abbreviations and acronyms, except very familiar ones.
- Never include classified information.
- Do not include dates or time periods unless necessary (for example, reports on financial statements).
- Avoid overused phrases such as "need to improve," "opportunity to improve," etc.

HOW ARE GAO  
PRODUCTS  
NUMBERED?

GAO uses two separate numbering systems for testimony and reports--one for unclassified products and one for classified reports. Unclassified report numbers consist of an agency identifier, a division identifier, a fiscal year designation, and a sequentially assigned control number. Classified reports

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**CHAPTER 12.4 PHYSICAL MAKEUP OF GAO PRODUCTS**

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are similar, but use a "C" before the division identification.

#

A special designation distinguishes briefing documents, testimony, transition reports, and supplemental reports. Supplemental products use the same number as the basic document along with the suffix "S" (when issued after the original product) or "A," "B," etc. (when issued as additional volumes to the main document).

Many assignments result in both a report and congressional testimony. In these instances, each product uses a unique number since it was issued separately. If congressional testimony is accompanied by a summary, however, the summary carries the same number with the suffix "A" added.

The following special designations are used to number GAO products:

C - classified report (GAO/C-NSIAD-87-13)  
BR - briefing report (GAO/HRD-87-50BR)  
FS - fact sheet (GAO/RCED-87-114FS)  
S - supplemental report (GAO/HRD-87-21S)  
T - testimony (GAO/T-GGD-87-1)  
A - testimony summary (GAO/T-GGD-87-1A)  
TR - transition reports (GAO/OCG-89-1TR)  
ML - management letter (GAO/AFMD-89-6ML)  
VR - video products (GAO/RCED-89-1VR)

#  
#  
##  
#  
#  
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#

Additionally, to further associate the report to the assignment, the job code should appear on the left-hand side of the last page of narrative or on the "Related GAO Products" page, if used.

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**KEY RESPONSIBILITIES**

Directors are responsible for ensuring that the policy requirements and procedures prescribed in this chapter are followed on GAO products resulting from their assignments. The Director, Office of Policy, should be consulted when circumstances appear to warrant a deviation.

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**CHAPTER 12.4 PHYSICAL MAKEUP OF GAO PRODUCTS**

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**RELATED MATERIALS**

GAO Order	0910.1, "GAO Security Manual," Office of Security and Safety
Other Publications	<u>Visual Communication Standards</u> , Office of Publishing and Communications, April 1987
GAO Forms	160, Testimony Cover Sheet
	165, Classified Document Cover Sheet (Top Secret)
	166, Classified Document Cover Sheet (Secret)
	167, Classified Document Cover Sheet (Confidential)
	171, Prepublication Cover Sheet
	515, Draft Report Cover Sheet

APPENDIX I: DRAFT  
REPORT COVER SHEET,  
GAO FORM 515

<b>GAO</b>	United States General Accounting Office
	<b>Draft Report</b>
	BANK FAILURES
	Independent Audits Needed to Strengthen Internal Control and Bank Management
<b>Notice: This Draft Is Restricted to Official Use.</b>	This draft report is being provided to obtain advance review and comment from those with responsibility for the subjects it discusses. It has not been fully reviewed within GAO and is, therefore, subject to revision.
	Recipients of this draft must not, under any circumstances, show or release its contents for purposes other than official review and comment. It must be safeguarded to prevent publication or other improper disclosure of the information it contains. This draft and all copies of it remain the property of, and must be returned on demand to, the General Accounting Office.
	GAO/AFMD-89-25
	GAO Form 515 (Rev 4/87)

Note: The warning notice will appear in red  
on the original form.

APPENDIX II:  
PREPUBLICATION COVER  
SHEET, GAO FORM 171

GAO

United States General Accounting Office

Report to the Chairman, Subcommittee on Commerce,  
Consumer Protection, and Competitiveness, Committee  
on Energy and Commerce, House of Representatives

March 1989

STRATEGIC MINERALS

Implications of Proposed Takeover  
of a Major British Mining Company



Printed copies of this document will be available shortly.

GAO/NSIAD-89-123

GAO Form 171 (11/87)

APPENDIX III:  
TESTIMONY COVER SHEET,  
GAO FORM 160

United States General Accounting Office	
<b>GAO</b>	Testimony
-----	
For Release on Delivery Expected at 10:00 a.m. EST March 2, 1989	High Yield Bond Market
 Statement of Richard L. Fogel Assistant Comptroller General General Government Programs  Before the Subcommittee on General Oversight and Investigations Committee on Banking, Finance and Urban Affairs House of Representatives	
  	
-----	
GAO/T-GGD-89-9	GAO Form 160 (12/87)

**POLICY**

Generally, all GAO products will include a table of contents to help a reader quickly identify the type of information presented and locate information that the reader may find of interest. Depending on the length and makeup of letter reports, including briefing reports and fact sheets, the table of contents may not significantly help a reader to understand the message and, therefore, its use is optional.

---

**GAO REQUIREMENTS  
AND PROCEDURES**

**HOW IS A TABLE  
OF CONTENTS  
PRESENTED?**

A chapter report's table of contents will list the following items, as appropriate, in this order:

1. Executive summary.
2. Chapter titles, followed by main side headings (mandatory) and second-level side headings (optional).<sup>1</sup>
3. Appendixes, including exhibits, congressional request letters, agency comments, and major contributors to GAO reports.
4. Glossary (if used).
5. Bibliography (if used).
6. A list of tables (if used).
7. A list of figures (if used).
8. Related GAO products (if used).
9. A list identifying abbreviations and acronyms used. Standard abbreviations (for example, "ft.," "a.m.," and "lb.") are not listed.

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<sup>1</sup>Main side headings must be used to identify locations of recommendations or specific matters for congressional consideration.

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## CHAPTER 12.5 TABLE OF CONTENTS

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### Staff Studies

A table of contents in a staff study is the same as a table of contents in a chapter report except that a preface generally is used instead of a transmittal letter. The preface is listed in place of the executive summary which generally is not used in staff studies.

### Letter Reports

While using a table of contents is preferred, including one in letter reports, briefing reports, and fact sheets is optional and should be determined by the overall document length and the number of items in the final product. For example, a short transmittal letter with only one appendix may not require a table of contents while a longer transmittal letter, three appendixes, and a glossary would benefit the reader by including a table of contents.

If included, a table of contents for a letter report generally uses the same format as a table of contents for a chapter report except that the transmittal letter itself is listed and sections replace chapters as follows:

1. Letter.
2. Section titles, followed by main side headings (mandatory) and second-level side headings (optional) (if sections are used).
3. Appendix(es).
4. Glossary (if used).
5. Bibliography (if used).
6. A list of tables (if used).
7. A list of figures (if used).
8. Related GAO products (if used).
9. Abbreviations and acronyms.

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**CHAPTER 12.5 TABLE OF CONTENTS**

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Financial Statement Audit Reports      Financial statement audit reports are presented in an unique format and, therefore, require a tailored table of contents as follows:

1. Transmittal letter.
2. Opinion letter (if not combined with the transmittal letter).
3. Report on internal accounting controls.
4. Report on compliance with laws and regulations.
5. Financial statements.
6. Supplemental schedules (if used).
7. Agency comments appendix (if obtained).

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**KEY RESPONSIBILITIES**      Division and office editors are responsible for ensuring that the table of contents used in GAO products meet the requirements set forth in this chapter and related GAO publications.

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**RELATED MATERIALS**

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Other Publications      Editorial Style Manual, Office of Publishing and Communications

Typeset Documents: WordPerfect and Design Instructions, Office of Publishing and Communications



**POLICY**

All reports will contain a basic transmittal letter to the addressee. For letter reports, briefing reports, and fact sheets, the basic letter itself is the main product. To the maximum extent possible, nonbasic transmittal letters should be personalized to gain the attention and interest of the recipient and to convey GAO's message.

---

**WHAT SHOULD A  
BASIC TRANSMITTAL  
LETTER CONTAIN?**

Basic transmittal letters formally convey the results of GAO's work and explain to the addressee why the report was prepared. Each report contains a basic transmittal letter that is addressed to the primary recipient(s).

#  
#  
#  
#  
#

The following sections describe the contents of basic transmittal letters for chapter and letter reports and appendix I contains suggested language for various situations to be addressed in these letters.

**CHAPTER REPORTS**

The basic letter for chapter reports generally should be 1 page in length and should:

- Identify the official(s) to whom the product is addressed.
- Include an opening paragraph that introduces the subject matter of the report but does not summarize its message.
- Contain a brief statement explaining only the primary reasons why GAO did the assignment.
- Briefly discuss GAO's audit authority if the product is addressed to the Congress.
- Refer to the request made by the addressee if the assignment is a congressional request.
- State the principal recipients of the product.
- State any restrictions on the distribution of the product or the use of the product's

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## CHAPTER 12.6 TRANSMITTAL LETTERS

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information, such as when classified, sensitive, or proprietary data are included. (See app. I for suggested language and chs. 12.4 and 12.15 for additional information.)

# -- Highlight key recommendations that are  
# being made to an agency or department head. Depending on the nature of the recommendation(s), departments or agencies may not need to report to congressional committees on the actions taken in response to GAO's recommendation. In these cases, issue area directors selectively may determine which recommendations require the response of department or agency heads. In such instances, the transmittal letter should be tailored to specifically identify which recommendations require response under the provisions of 31 U.S.C. 720. (See app. I for suggested language and ch. 12.10 for additional information.)

# -- Identify a GAO contact and telephone number and refer to other major contributors. (See app. I for suggested language and ch. 12.12 for additional information.)

-- Show the name and title of the signer.

On reports to the Congress, three basic transmittal letters will be required. A jointly addressed letter will be printed in the final report while individually addressed letters to the Speaker of the House and the President of the Senate will be attached to their copies of the product when distributed.

### # LETTER REPORTS

# For letter reports, including briefing reports  
# and fact sheets, the basic letter is the main  
# product. These letters normally should be about 4 pages long but generally no more than 10 pages. In addition to meeting the requirements for chapter reports cited above, the basic transmittal for letter reports also should:

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**CHAPTER 12.6 TRANSMITTAL LETTERS**

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- # -- Convey a brief statement of objective(s), scope, and methodology. Also, this statement should address GAO's compliance with generally accepted government auditing standards. (See app. I for suggested language and ch. 12.8 for additional information.)
- #
- #
- #
- #
- # -- Describe the findings, conclusions, and recommendations. (See chs. 12.9 and 12.10 for additional information.)
- #
- # -- Briefly state the extent to which advance comments were obtained and incorporated. (See ch. 12.11, app. I, for suggested language.)

**TESTIMONY**

At times, GAO testifies on the results of its work in lieu of issuing a separate report and includes recommendations to agency officials in this testimony. To ensure that the affected agency is informed of these recommendations and its responsibility under 31 U.S.C. 720 to respond to the recommendations, the issue area director should transmit a copy of the testimony to the agency using a basic transmittal letter.

---

**WHEN IS A  
NONBASIC LETTER  
USED?**

A nonbasic letter must accompany the product when a special message needs to be conveyed to any recipient other than the product's addressee. Nonbasic letters should be used if products are being sent to

- congressional committees having a special interest in the subject of a report addressed to someone else;
- officers of the Congress (that is, the Sergeant at Arms of the Senate or the Clerk of the House of Representatives);
- the President of the United States;
- governors of states directly involved in matters discussed in the product;

- heads of agencies directly involved in matters discussed in reports addressed to the Congress, its committees, or members;
- heads of executive departments to notify them of recommendations made to agencies or departments under their jurisdiction;
- the Director, Office of Management and Budget (OMB), when the report's message may apply to agencies other than the one(s) where the assignment was conducted; or
- top officials of nonfederal organizations (contractors, grantees, etc.) directly involved in the subject of the product.

CONTENTS

Nonbasic transmittal letters serve as a valuable tool to capture the attention of the addressee. These letters should let the addressee know why GAO is providing a copy of the product and draw the addressee's attention to a special message GAO wants to convey.

In certain situations, GAO uses the nonbasic transmittal letter to inform the addressee of recommendations contained in products addressed to the Congress; committees; subcommittees; or agencies, departments, or bureaus under their jurisdiction. For example, when recommendations are contained in a report to the Secretary of the Army, a nonbasic transmittal letter should be sent to the Secretary of Defense notifying him of the report. Appendix I contains suggested language.

#  
#  
#  
#

When GAO is using a nonbasic letter to inform recipients of needed responses under 31 U.S.C. 720, the standard language should be modified if the report was originally restricted. In these situations, the time allowed for the agency's response is 60 days from the date of the nonbasic letter, not the date of the report. (See app. I for suggested language.)

PERSONALIZATION

On reports addressed to multiple requesters, issue area directors should use brief letters,

prepared on small-sized stationery, to transmit unclassified reports. The letters should not repeat information contained in the basic letter in the report, but should be brief personalized notes to transmit the product to each individual requester. Similar letters should be used where GAO addresses its report to multiple agencies.

Small individual transmittal letters are not used for reports to the Congress because individual basic transmittal letters, on letter-size paper, to the Speaker of the House and the President of the Senate are already prepared. The special transmittal letters are not to be used to transmit prepublication copies of reports.

OTHER METHODS

A GAO Form 371 may be used in lieu of nonbasic letters for routine transmittal of products to the Senate Committee on Governmental Affairs; the House Committee on Government Operations; the House and Senate Committees on Appropriations; and the Director, OMB, if the product contains recommendations to an agency head. A nonbasic letter, however, should be used if GAO has a special message to convey.

---

WHO SIGNS  
TRANSMITTAL  
LETTERS?

The signature level for products depends on the overall message--its sensitivity, controversy, magnitude, etc.--and the addressee. Sensitive/controversial reports or those reports including sensitive or important recommendations generally will be signed by the cognizant Assistant Comptroller General or the Comptroller General while issue area directors/regional managers usually will sign all other reports unless the message is such that a higher signature level would be more appropriate. Appendix II summarizes the signers of GAO products.

#  
#

Reports to the Congress--that is, the President of the Senate and the Speaker of the House of Representatives--and to the President of the United States, however, generally will be prepared for the signature of the

Comptroller General, unless specifically delegated to another GAO official. Cases in which it may be appropriate for the Comptroller General to sign reports to other addressees should be discussed at the affected division's biweekly report review meeting with the Comptroller General. Any questions regarding signature level should be resolved initially in the division similar to the current report review process.

Signers of the basic report generally will sign any nonbasic transmittal letters for initial distribution. Issue area directors, however, are authorized to sign nonbasic transmittal letters for subsequent distribution if the Assistant Comptroller General or Comptroller General signed the report.

If GAO uses a basic transmittal letter to provide an agency with a copy of GAO's congressional testimony that includes recommendations, generally the person who presented the testimony also signs the transmittal letter.

When it is necessary to issue a supplemental report, the official who signed the basic report will also sign the supplement.

Transmittal letters sending draft reports for agency comments may be signed by issue area directors/regional managers responsible for the work.

SIGNATURE FORMAT

For Comptroller General-signed reports, staff should include the Comptroller General's name above his title in the signature block of transmittal letters. For example:

Sincerely yours,

Charles A. Bowsher  
Comptroller General  
of the United States

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**CHAPTER 12.6 TRANSMITTAL LETTERS**

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# Staff should use a similar format when the  
# cognizant Assistant Comptroller General, issue  
# area director/regional manager, or other  
# appropriate GAO official signs the letter. If  
# the issue area director/regional manager is  
# unavailable to sign the report, the cognizant  
# director of planning and reporting or issue  
# area associate director should sign the  
# report. Signature authority should not be  
# delegated to assistant directors.

# **COORDINATION**

# To better ensure coordination, issue area  
# directors should route transmittal letters and  
# associated products through appropriate  
# officials before transmitting the product.  
# For example:

# -- Draft reports should be routed for sign-off  
# through the division having agency  
# cognizance and affected office(s) before  
# transmitting to the agency. Additionally,  
# issue area directors should notify the  
# Assistant Comptroller General for Planning  
# and Reporting (ACG/P&R) before transmitting  
# any sensitive or controversial products.  
# Likewise, any departures from prior  
# policies or positions should be cleared  
# with the Office of Policy.

# -- Regardless of who signs a product, the  
# issue area director of the division with  
# agency cognizance must sign-off on the  
# signature package before final signature.  
# These reports can then be sent directly to  
# the agency by the signer.

# -- Before testimony is delivered, it should be  
# routed through the same affected divisions  
# and offices.

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**HOW ARE DRAFT  
REPORTS SENT?**

Issue area directors must use a transmittal  
letter when sending a draft report for  
external review. This letter should specify  
that:

-- The conclusions and recommendations cited  
in the draft are tentative in nature. Use

of the draft, therefore, is restricted and its publication or other improper disclosure must be prevented.

- The draft and all copies belong, and must be returned on demand, to GAO.
- The recipients' comments may be incorporated, in whole or in part, in the final report.
- The amount of time allowed for a response and a particular individual (name and telephone number) who may be contacted regarding questions on the report.

If oral, rather than written, comments are being requested, the transmittal letter should set a due date for meeting with officials to discuss the draft. The time allowed should be less than and will not exceed that for written comments.

When agencies are given less than 30 days to provide written comments, the transmittal letter need not mention the statutory limit. The letter must, however, state that if comments cannot be furnished within the allotted time, the agency should notify the division representative.

If draft reports dealing with especially sensitive or controversial matters are sent to an official other than the agency head for comment, GAO must send a separate letter to the agency head to inform him/her of the circumstances. The letter must indicate that the draft was sent to the person designated to receive GAO draft reports but that in view of the subject matter, the agency head may want to get directly involved in providing comments. GAO also will offer to meet with the agency head if requested.

Before sending a particularly sensitive or controversial product for comment, the issue area director should notify the ACG/P&R and make available a copy of the product if

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**CHAPTER 12.6 TRANSMITTAL LETTERS**

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# requested. The Director, Office of Congressional Relations (OCR), must receive a copy of the transmittal letter for all congressionally-requested reports.

**TIME LIMITS**

By law (31 U.S.C. 718 (b)), GAO should not allow more than 30 calendar days for providing comments on draft reports and the transmittal letter should clearly specify the time limits that GAO is allowing.

Divisions may allow an agency less than 30 days to comment if a lesser time is reasonable or critical and necessary to accomplish objectives. This decision may depend on what the issues are, how closely GAO worked with the agency during the assignment, and what the agreed issue date is. If an agency is given less than 30 days, the issue area director may approve an extension up to the date that would have constituted the 30 days.

If an agency requests an extension beyond the 30 days and the division head believes the extension should be granted, a request for extension approval must be forwarded in writing to the ACG/P&R. The extension, if approved, must not delay or significantly interfere with the processing of the report to meet a promised milestone. If an agency's proposed delay will affect a congressionally-agreed milestone, agreement must be reached with the requester through OCR.

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**KEY RESPONSIBILITIES**

Signers of GAO products are responsible for ensuring that products resulting from their assignments follow the requirements and procedures prescribed in this chapter. Appendix II summarizes the signers of various GAO products.

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**RELATED MATERIALS**

General Policy Manual

Chapter 14.0, "Agency Relations."

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**CHAPTER 12.6 TRANSMITTAL LETTERS**

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GAO Form

371, Advising Agencies of GAO Recommendations.

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CHAPTER 12.6 TRANSMITTAL LETTERS

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# APPENDIX I:  
# SUGGESTED LANGUAGE  
# FOR TRANSMITTAL  
# LETTERS

SITUATION

SUGGESTED LANGUAGE

# Unrestricted  
# distribution  
#  
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#  
#

"We are sending copies of this report to the Secretaries of \_\_\_\_\_ and \_\_\_\_\_; Director, Office of Management and Budget; and interested congressional committees. Copies will also be made available to others upon request."

Distribution is  
restricted for  
up to 30 days

"As agreed with your office, unless you publicly announce its contents earlier, we plan no further distribution of this report until 30 days from the date of this letter. At that time, we will send copies to interested parties and make copies available to others upon request."

# Product contains  
# sensitive or  
# classified  
# information  
#

"We are distributing this report to the Secretaries of \_\_\_\_\_ and \_\_\_\_\_. Upon request, copies may also be made available to others having appropriate security clearances and a need-to-know."

Product is  
addressed to  
agency head with  
recommendations

#  
  
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"This report contains recommendations to you on page \_\_\_\_\_. The head of a federal agency is required by 31 U.S.C. 720 to submit a written statement on actions taken on these recommendations to the Senate Committee on Governmental Affairs and the House Committee on Government Operations not later than 60 days after the date of (the report/this letter) and to the House and Senate Committees on Appropriations with the agency's first request for appropriations made more than 60 days after the date of (the report/this letter)."

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CHAPTER 12.6 TRANSMITTAL LETTERS

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SITUATION

SUGGESTED LANGUAGE

Product is addressed to other than agency head and contains recommendations

"This report, while addressed to the Secretary of the Army, contains recommendations on page \_\_\_ that you should be aware of. The head of a federal agency is required by 31 U.S.C. 720 to submit a written statement on actions taken on these recommendations to the Senate Committee on Governmental Affairs and the House Committee on Government Operations not later than 60 days after the date of (the report/this letter) and to the House and Senate Committees on Appropriations with the agency's first request for appropriations made more than 60 days after the date of (the report/this letter)."

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Major contributors: Comptroller General or Assistant Comptroller General signs the product

"This report was prepared under the direction of (name), Director, (issue area) who may be reached on (telephone number) if you or your staff have any questions. Other major contributors are listed in appendix \_\_\_."

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Note: When a report is short, one or two names may be included in the letter and the appendix eliminated. If used, modify the last sentence to state:

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"Staff who made major contributions to this report were (name/title) and (name/title)."

Major contributors: issue area director or regional manager signs the product

"Please contact me at (telephone number) if or your staff have any questions concerning the (report/briefing report/fact sheet)."  
Other major contributors to this (report/briefing report/fact sheet) are listed in appendix (number)."

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Note: For short reports, one or two names may be listed in the letter and the appendix eliminated. Modify the text to state:

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"(Name/title) and (name/title) developed the information for this (report/briefing report/ fact sheet). Please contact me on (telephone number) if you or your staff have any questions."

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CHAPTER 12.6 TRANSMITTAL LETTERS

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<u>SITUATION</u>	<u>SUGGESTED LANGUAGE</u>
# Conformity with # all applicable # standards	"We conducted our review between ( <u>date</u> ) and ( <u>date</u> ) in accordance with generally accepted government auditing standards."
# Qualified statement # of generally # accepted government # auditing standards # conformity #	"We did not review ( <u>internal controls</u> ) relating to the ( <u>describe the control</u> ) which are discussed on page ___ because ( <u>cite reason</u> ). Except as noted above, our work was conducted in accordance with generally accepted government auditing standards."
Request written comments on draft within 30 days	"We request that you provide written comments us by ( <u>date</u> ). 31 U.S.C. 718 (b) limits the period of time for comment on this report to 30 calendar days from the date of this letter unless the Comptroller General grants an extension after the agency shows (1) that a longer period is necessary and (2) that an extension is likely to result in improvement in the accuracy of the report. If you cannot meet the 30-day deadline, please contact ( <u>assistant director</u> ) on ( <u>telephone number</u> ) immediately."
# Request written # or oral comments # on draft in less # than 30 days # # # # # #	"We request that you provide written comments to us by ( <u>date</u> ). While we prefer written comments, oral comments are acceptable provided your representative speaks officially for the agency. Please have your representative inform ( <u>assistant director</u> ) on ( <u>telephone number</u> ) within ( <u>number</u> ) days of the date of this letter, whether written comments will be provided or to arrange a meeting where oral comments may be obtained before the end of the comment period."

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**CHAPTER 12.6 TRANSMITTAL LETTERS**

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**APPENDIX II:  
SIGNERS OF GAO  
PRODUCTS**

<u>ADDRESSEE</u>	<u>PRODUCT</u>	<u>SIGNER</u>
The Congress	Report	Comptroller General (unless delegated)
Chair; Ranking Minority Member; Member of the Congress	Sensitive report; sensitive or far reaching recommendations	Assistant Comptroller General or Comptroller General
	Report with recommendations	Generally, issue area director/regional manager-- in unusual cases, these may have to be signed at a higher level.
	Report with no recommendations	Issue area director/ regional manager
Agency Head	Report	Generally, issue area director/regional manager
# #	Testimony	Generally, presenter of the testimony
Other Agency Officials	Report	Issue area director/ regional manager
	Draft report	Issue area director/ regional manager (after sign-off by director with agency cognizance)
# Any Addressee #	Supplemental report	Official who signed the basic report

# POLICY

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GAO products should contain summaries to capture the reader's attention and highlight the overall message. In chapter reports, executive summaries should present the reports' contents clearly, accurately, concisely, and objectively. In other products, the summary should be specifically tailored to the particular product and its unique message. There is no prescribed format.

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GAO REQUIREMENTS  
AND PROCEDURES

WHAT IS INCLUDED  
IN EXECUTIVE  
SUMMARIES?

Because executive summaries are the first, and sometimes the only, material read by many recipients, they should be presented in a modular format that allows readers to easily identify the information they want to read. Executive summaries may include six or seven modules generally presented in the order cited below. A checklist for preparing executive summaries is included as appendix I.

"Purpose"

The "Purpose" module accomplishes three things:

- It catches readers' attention. The opening idea should convince readers that the report's message is important and worth the busy reader's time. The opening idea, however, should not overdramatize or overstate the nature of the report's message nor should it contain findings.
- It explains why GAO undertook the review. When work is not self-initiated, the congressional request or the statutory requirement to which the report responds should be identified. However, citing GAO's broad legal authority for conducting audits should not appear in this module. Only when a specific law directs GAO to do a review should that law be cited as the reason for doing the work. When work is self-initiated, the reasons why the review

was important and any questions the report is addressing should be stated.

- It tells readers what questions or issues the report addresses. When a report has a number of objectives, only those most relevant to the main message should be identified and their relative importance should be indicated by the order of presentation. Readers should be directed to other objectives cited in the objectives, scope, and methodology section but not included in the module.

"Background"

This module provides the perspective to put the report message in context and to understand the significance of the issues. For example, possible topics that may be provided include (1) key terms, (2) organizational relationships, (3) programmatic requirements, (4) legislative history, and (5) budget information.

While generally unnecessary to provide a separate discussion of the review methodology, any special characteristics of the job or methodology that are sensitive or especially noteworthy or present significant limitations on the review scope, findings, or conclusions should be summarized in this module.

Unless told otherwise, readers generally assume that the executive summary conveys information reflecting the current situation; therefore, the period during which GAO did its review need not be specified. However, when changes in the program, the activity reviewed, or the current state of affairs may affect applicability of the information, the period of review should be specified.

"Results in Brief"

The "Results in Brief" module--the core of the executive summary--briefly and clearly states the bottom-line conclusions or answers to the objectives or questions stated in the "Purpose" module. It summarizes the review's most significant results and the report's principal conclusions and prepares readers to

anticipate the major recommendations. Specifically, this module ties the principal findings together into the basic message of the report.

It is especially important to present conclusions in a balanced and an objective manner. Balance means presenting all the major, directly relevant perspectives on an issue and basing conclusions on only the demonstrated weight of all valid relevant evidence.

The "Results in Brief" module must appear in full by the end of the second page of the executive summary so the reader can quickly obtain GAO's bottom line.

"Principal Findings" or "GAO's Analysis"

"The "Principal Findings" or "GAO's Analysis" module presents the highlights of what GAO found to support its conclusions and develop its recommendations. The module presents GAO's findings and the reasoning or logic that led to the conclusions discussed in the "Results in Brief" module.

GAO's principal findings should be presented in a framework that conveys their relative significance. Subsidiary findings need not be presented if the basic message can be conveyed without doing so. The principal evidence that supports GAO's position should be discussed at least in a summary fashion or through use of specific examples.

Either the "Principal Findings" or the "GAO's Analysis" caption may be selected depending on the type of information presented. The "GAO's Analysis" caption conveys "what GAO learned" for informational reports and is appropriate also for reports based on economic, legislative, or policy analysis. When the report's message includes a combination of audit findings and informational elements, the "Principal Findings" caption should be used.

The "Principal Findings" or "GAO's Analysis" module may contain subcaptions--phrases,

topics, or questions not exceeding three marginal lines--if they are helpful to readers. Readers, however, should not be misled by summary statements that oversimplify the finding.

**"Recommendations"/  
"Matters for  
Congressional  
Consideration"**

The "Recommendations" module presents the principal recommendations to the agency based on the findings and conclusions mentioned in previous modules. When a report has recommendations to both the agency and the Congress, the caption should be worded "Recommendations to the Congress" and/or "Recommendations to the Agency," as appropriate. When a report has matters for consideration rather than recommendations to the Congress, the caption should be modified to reflect this.

Generally, protocol dictates that the "Recommendations to the Congress" and/or "Matters for Congressional Consideration" should be presented before the "Recommendations to the Agency" module. However, the information in the preceding four modules of the executive summary should be considered in establishing the order in which the recommendations and matters for congressional consideration modules are presented. They should flow naturally and logically from the preceding four modules. Thus, if the matters for consideration or the congressional recommendations flow better from the agency recommendations, "Recommendations to the Agency" may appear first.

Any recommendation for congressional action is considered a principal recommendation and should be presented. When reports include more than a few recommendations to the Congress, consideration should be given to summarizing the key ones and informing readers that the report contains other recommendations to the Congress not included in the executive summary.

GAO's major recommendations to agency officials on actions needed to correct or

alleviate unsatisfactory situations or to bring about improvements should also be presented. As with recommendations to the Congress, the key recommendations to an agency may be summarized and the reader informed that the report contains other recommendations not included in the executive summary.

When GAO is not making recommendations, the module should still be used but be captioned only as "Recommendations." It should simply state that "GAO is not making recommendations in this report," and no further explanation is required. If, however, the "Matters for Congressional Consideration" module is used, and no recommendations are being made, the "Recommendations" module is not required.

#### Agency Comments

The "Agency Comments" module should clearly present the substance of the official comments of the agency(ies) or other adversely affected parties concerned with the report's major findings and conclusions. Also, any actions taken or planned on the principal recommendations must be stated clearly.

The agency's (or agencies') overall agreement or disagreement with the principal findings, conclusions, or recommendations should be stated. Significant disagreements should be explained briefly so that readers will know the reason(s) why agencies disagreed. GAO's response and any changes made as a result should be summarized.

If written comments were requested but not received within the allowed comment period, executive summaries should summarize the comments received at the exit conference. (See p. 12.11-11.)

Additionally, this caption should be changed to fit the circumstances, that is, "Contractor Comments," "Industry Comments," "Agency and Grantee Comments," or any other accurate description.

# HOW SHOULD  
# EXECUTIVE  
# SUMMARIES BE  
# WRITTEN?  
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Executive summaries should highlight the overall message to be conveyed by the details in the text of the report and generally should not exceed 4 pages. In those rare instances, where the message cannot be summarized within that limit, the division or office head may authorize that a longer executive summary be included.

Some suggestions for preparing executive summaries follow:

- Use third person construction ("GAO recommends, "rather than "we recommend").
- Use short sentences and paragraphs.
- Avoid repetition among the modules. Each major point should be presented just once.
- Present the results of GAO's work in a balanced and an objective manner. Where reports identify positive steps agencies have taken or perspectives that are alternative to GAO's, these should be recognized fairly.
- Use a dispassionate, analytic, professional tone that neither overstates nor understates the message.
- Avoid using jargon--technical language not generally understood outside a specific profession. Where jargon is unavoidable, define the term(s) in nontechnical language when it is first used.
- Use simple, nontechnical words, but do not paraphrase key language used in the report text, such as opinions on financial statements.
- Use only well-known, commonly used abbreviations, but spell them out the first time they are used. For uncommon abbreviations, consider other references after the initial identification, such as "the Board" for the Federal Home Loan Bank

- Board or "Commerce" for the Department of Commerce.
- Use qualifying phrases, such as "GAO believes" and "in GAO's opinion," when necessary, to avoid misleading readers; but do not overdo it.
  - Use graphs and charts to present complex or difficult-to-understand data and to focus reader attention on key messages, particularly to replace lengthy narrative.
  - Use bullets to avoid wordiness.
  - Do not introduce facts or opinions that are not in the reports.
  - Make it easy for readers to follow the logical relationship between the "Purpose," "Results in Brief," "Principal Findings" or "GAO's Analysis," and "Recommendations" modules.
  - Although the sequence of information within the modules should be parallel, it does not necessarily have to reflect the structure of the report.
  - Use page references to refer readers to the details of GAO's findings, conclusions, and recommendations and to the agency's (ies') comments and/or actions. However, providing page references should not be used as a substitute for presenting clear summary statements.
  - Avoid using, if possible, the formal names of government programs or complete legal citations.

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**KEY RESPONSIBILITIES**

Directors are responsible for ensuring that products resulting from their assignments follow the requirements and procedures prescribed in this chapter.

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**CHAPTER 12.7 EXECUTIVE SUMMARY**

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**RELATED MATERIALS**

Other Publications      "Guide for Writing Executive Summaries," May  
1986

**APPENDIX I:  
EXECUTIVE SUMMARY  
CHECKLIST**

- "PURPOSE" Module**
- \_\_\_\_\_ catches readers' attention (that is, it should explain what is important about the report's main message);
  - \_\_\_\_\_ explains that GAO undertook the review because of
    - \_\_\_\_\_ a congressional request,
    - \_\_\_\_\_ a statutory requirement,
    - \_\_\_\_\_ GAO's basic legislative responsibility (self-initiated work), or
    - \_\_\_\_\_ other reasons; and
  - \_\_\_\_\_ states the report's objectives, that is, it should
    - \_\_\_\_\_ ask, directly or indirectly, the question(s) that "Results in Brief" will answer and
    - \_\_\_\_\_ enumerate the main issues the report addresses (those on which conclusions are drawn in "Results in Brief").
- "BACKGROUND" Module**
- \_\_\_\_\_ provides only enough information to enable readers to understand the rest of the executive summary;
  - \_\_\_\_\_ contains program-specific information;
  - \_\_\_\_\_ establishes the connection between the report's principal message and readers' general knowledge to put job results into perspective;
  - \_\_\_\_\_ focuses on the readers' need to understand the report's main message; and

APPENDIX I

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- \_\_\_\_\_ avoids information that could be challenged or that in some other way has to be proven.
  
- "RESULTS IN BRIEF"  
Module
  - \_\_\_\_\_ states succinctly the report's basic message by providing bottom-line conclusions about the objectives or answers to the questions stated in "Purpose," that is, it should
    - \_\_\_\_\_ include principal conclusion(s) and/or
    - \_\_\_\_\_ summarize the most significant results;
  - \_\_\_\_\_ sets the stage for the "Principal Findings" or "GAO'S Analysis" module by drawing conclusions that tie findings together;
  - \_\_\_\_\_ prepares the readers for recommendation(s);
  - \_\_\_\_\_ provides a total perspective to GAO's analyses or findings; and
  - \_\_\_\_\_ appears in full by the end of page 2.
  
- "PRINCIPAL FINDINGS"  
or "GAO'S ANALYSIS"  
Module
  - \_\_\_\_\_ summarizes only principal findings or major analyses;
  - \_\_\_\_\_ provides a brief example or a summary of essential evidence supporting each principal finding;
  - \_\_\_\_\_ presents findings in a framework that conveys their relative significance;
  - \_\_\_\_\_ provides reasons why GAO reached the conclusions in "Results in Brief"; and
  - \_\_\_\_\_ contains subcaptions (in the margin) for each major segment, when appropriate.

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**CHAPTER 12.7 EXECUTIVE SUMMARY**

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**APPENDIX I**

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**"RECOMMENDATIONS"**

Module

\_\_\_\_\_ presents principal recommendations based on findings and conclusions discussed in the executive summary;

\_\_\_\_\_ summarizes recommendations, if appropriate;

\_\_\_\_\_ informs the reader when the report contains recommendations not included in the executive summary; and

\_\_\_\_\_ notes when GAO is making no recommendations.

**"AGENCY COMMENTS"**

Module

\_\_\_\_\_ presents the substance of agency comments received on the draft report's principal findings, conclusions, or recommendations, that is, it should

\_\_\_\_\_ state the agency's (ies') overall agreement or disagreement with the findings, conclusions, or recommendations and

\_\_\_\_\_ identify briefly major disagreements and give GAO's rebuttal and

\_\_\_\_\_ states agency comments were excluded if they were not received in time.

**General Hints**for Writing

Executive

Summaries

\_\_\_\_\_ Limit them to 4 pages.

\_\_\_\_\_ Avoid repeating information. (Sections never merely repeat "Results in Brief" data or summarize the other sections.)

\_\_\_\_\_ Ensure that clear links have been established between the modules.

\_\_\_\_\_ See that the sequence of information in the modules is parallel.

\_\_\_\_\_ Present the main message clearly, accurately, and objectively.

\_\_\_\_\_ Maintain a dispassionate, analytical, professional tone.

- \_\_\_\_\_ Avoid overly technical language.
- \_\_\_\_\_ Use generally recognized terms instead of jargon.
- \_\_\_\_\_ Define in simple terms (perhaps in "Background") unavoidable jargon.
- \_\_\_\_\_ Avoid abbreviations not commonly used.
- \_\_\_\_\_ Spell out acronyms when used for the first time.
- \_\_\_\_\_ Consider alternatives to abbreviations, such as "the committee" or "the agency."
- \_\_\_\_\_ Focus readers' attention on key messages by using graphs or charts to present complex or difficult-to-understand data succinctly rather than lengthy narrative.
- \_\_\_\_\_ Convey GAO's criteria or reasons. (Include this information in the most appropriate module.)
- \_\_\_\_\_ Maintain a sense of balance.
  - \_\_\_\_\_ Identify relevant and positive steps agencies have taken.
- \_\_\_\_\_ Use bullets to avoid wordiness.
- \_\_\_\_\_ Use third-person construction ("GAO recommends" rather than "we recommend").

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**CHAPTER 12.8 INTRODUCTORY MATERIAL: BACKGROUND AND OBJECTIVES, SCOPE, AND METHODOLOGY**

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**POLICY**

Every report must contain some brief introductory material that provides important information on the agency, the program, the activity, or the function discussed. More importantly, the introductory material states the objectives for the review and explains the scope and methodology used to meet the objective.

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The Government Auditing Standards (Yellow Book) require that introductory material also should explain why GAO did the work, what was covered, how the work was done, what standards were used, and, as appropriate, the degree to which applicable standards were met or not met and the circumstances for not meeting them.

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**GAO REQUIREMENTS AND PROCEDURES**

**WHY IS INTRODUCTORY MATERIAL IMPORTANT?**

The introductory material--including background and objectives, scope, and methodology (OSM)--enables the reader to proceed to the main body of the report. The background material acquaints the reader with the report's subject matter and helps the reader understand and appreciate its message better.

The OSM explains the purpose, the depth and the coverage (including any limitations on the data), and the methods and procedures used during the review. This material is intended to help make the report more persuasive and alert readers to possible limitations on its use.

Conciseness is important because GAO does not want the reader to get bogged down in details about the review's approach. Long or technical procedures--for example, a complex sampling procedure or regression analysis--should be highlighted in the introduction, with references to details in an appendix.

Introductory material should be proportionately shorter in letter reports and

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**CHAPTER 12.8 INTRODUCTORY MATERIAL: BACKGROUND AND OBJECTIVES, SCOPE, AND METHODOLOGY**

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briefing documents than in chapter reports and should include only information that is directly relevant to developing the report's message. If additional material is needed, it should be placed in an appendix.

WHAT SHOULD THE  
BACKGROUND  
SECTION INCLUDE?

This section should tell the reader what will follow and why it is important. It gives perspective that is helpful in understanding the significance of GAO's work; the role of the responsible organizations; and the nature of the program, the activity, or the function examined. It does not, however, discuss results or conclusions.

No fixed rule exists for deciding whether certain information is most appropriately presented in the introduction or in a subsequent section. But a key consideration is whether the material is germane to most or all of the report, in which case it should be presented in the introduction.

If the information relates to only one finding or one part of the report, it should be in that section. When it is necessary to repeat introductory material in the report, sections on the results of GAO's work will contain more detail. If a substantial amount of background material is needed, the more detailed information should go in an appendix.

WHAT ARE THE  
MAJOR TYPES OF  
BACKGROUND  
INFORMATION?

The background section typically includes four kinds of information (but not necessarily in the following order):

1. Authority and purpose of the program, the activity, or the function examined.
2. Responsibilities of administering organizations and their methods of operation.
3. Size and significance of the program, the activity, or the function.
4. Key terms and concepts.

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**CHAPTER 12.8 INTRODUCTORY MATERIAL: BACKGROUND AND OBJECTIVES, SCOPE, AND METHODOLOGY**

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Authority and Purpose	All federal programs, activities, and functions are sanctioned by some authority (usually in a document) for some purpose. In some reports, citing of this authority and stating goals and purposes is important. The reports also should explain how the programs, the activities, or the functions work if this clarifies the message.
Responsibilities	The introduction should identify the agency responsible for administering the program, the activity, or the function being discussed. Specifics about each agency's responsibility and its methods of operation--organization, staffing, and lines of management authority--that relate to the report's message should be explained. This information sets the scene for any recommendations.
Size and Significance	The introduction should provide perspective on the size and the significance of the program, the activity, or the function. Information on size may include financial data and the number of affected people or organizations. Appropriations, administrative costs, investments in facilities or other physical resources, and/or loans made or insured also may be relevant. Information on significance should help show the relationship of the program, the activity, or the function to an agency's mission or to a national issue.
Key Terms	The introduction should define key terms and concepts not generally understood, particularly if they will be used frequently in the report. A glossary at the end of the report, however, may be more appropriate for a long list of terms. (See ch. 12.12.)
# HOW SHOULD THE # OSM BE PRESENTED? # # # #	This section of GAO's product answers those specific questions of what was the objective of the assignment, what steps did GAO take to satisfy the objective, and did GAO meet the generally accepted government auditing standards.
Objectives	The objectives section should explain why GAO did the work and specify what GAO expected to

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**CHAPTER 12.8 INTRODUCTORY MATERIAL: BACKGROUND AND OBJECTIVES, SCOPE, AND METHODOLOGY**

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accomplish. Phrasing the objectives as questions can be particularly helpful in communicating the report's focus and limitations to the reader. It also is important for the objectives statement to be clear, concise, and neutral.

Clearly

Because the nature of the assignment and what is reported depends entirely on the assignment objectives, it is important that the objectives be stated clearly to tell the reader what aspects of the program, the activity, or the function GAO assessed and what GAO intended to find out.

Consistently

Given their importance to the report message, objectives should be consistently stated throughout the report--in the OSM, the executive summary, and the report text. Different wording, however, may be used provided the meaning remains the same.

The report should discuss only the issues or the questions the objectives statement indicates will be covered. The presentation also should communicate whether some objectives are less important than others.

Neutrally

Because GAO frequently emphasizes matters needing attention, a conscientious effort should be made to maintain balance and perspective. The assignment's objectives should be stated in as neutral terms as possible so the reader understands that GAO gathered and analyzed data without bias.

For a congressional request, the report should identify the requester and state why the requester wants the information. This helps show why the report is responsive to the requester's needs. Because request assignments are carried out for committees or for particular members, rather than their staff assistants, GAO products should make it clear that the work was done at the request of a committee or member, rather than at their staff's request. Therefore, if it is necessary to refer to discussions with staff

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**CHAPTER 12.8 INTRODUCTORY MATERIAL: BACKGROUND AND OBJECTIVES,  
SCOPE, AND METHODOLOGY**

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members regarding subsequent modifying instructions or clarifications of the original request, the product should include wording such as "In accordance with discussions with your office," or comparable wording that avoids any mention of the staffs of the committee or member.

If the assignment was done pursuant to a specific legislative requirement, the report should cite it and its intent, if not self-explanatory. Reviews resulting from GAO's basic legislative requirements should explain what motivated the assignment. For example, the reason may have been the escalating cost of an activity or an event, such as renegotiation of a contract at a substantial price increase.

Changes in Objectives

For congressional request work, if the original request objectives differ conspicuously from the final objectives, the report should identify these differences, state the changes resulting from discussions with the requester, and explain any changes GAO initiated.

On other than congressional request work, GAO also must explain discrepancies in statutory requirements and the assignment objectives. Such explanations are not needed in basic legislative responsibilities work when the report reflects what GAO actually did and is reporting.

Scope

Explaining the depth and coverage of the work places the report's message in the proper perspective. Every effort should be made to clearly explain what work was or was not done to accomplish the assignment's objectives. This is particularly important when the work was limited by relying on internal controls or because of constraints on time or resources.

Scope statements should specify the time covered by the data used in the analysis and/or the time when the reported conditions existed. If the information does not appear

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**CHAPTER 12.8 INTRODUCTORY MATERIAL: BACKGROUND AND OBJECTIVES,  
SCOPE, AND METHODOLOGY**

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current but is, in fact, the most current data available, an explanation should be offered, such as "It was the latest year for which data were available, and the data were judged to be representative of current conditions."

Whenever possible, the scope section should specify the geographical locations or organizations reviewed. If a valid reason exists for not doing so, such as to protect proprietary data, this should be mentioned. The scope statement should also explain how and why the locations were selected.

**Methodology**

Every report should clearly explain how GAO addressed each assignment objective and disclose any serious data limitations.

**Data Obtained**

The methodology section should specify the kinds and sources of data used. Kinds of data might include grant proposals, interviews, correspondence, and questionnaire responses; sources might include agency files, program participants, officials heading up a particular office, and agency management information and accounting systems. The section also should identify other sources of information, such as reports from GAO and other organizations, including inspector general offices.

**Sampling  
Procedures**

When GAO uses a sampling procedure, the methodology section should summarize it. The summary should describe the type of sample drawn (simple random, stratified, etc.) and the sources from which GAO drew the samples and should explain the degree to which conclusions may be drawn from the sample. Statistical details, such as universe size and sample sizes, may be included in the methodology section if they clarify the amount of work done. When complex sampling methods are used, such background information may be confusing and may be better left to the body of the report or a technical appendix.

If the intent is to generalize from the sample to the universe, the universe under study

clearly must be defined. GAO should describe the nature of the universe from which the sample was drawn, the source of the sampling list (frame), steps taken to verify the accuracy of the sampling list, and any qualifications or assumptions regarding the list.

Conversely, if generalizations beyond the sample cannot be made, this needs to be explained in both the methodology section and the report text. GAO should not assume that the reader knows when not to project estimates to the universe and when generalizations are inappropriate.

Additionally, the methodology section should refer the reader to the appropriate section of the report that describes the sampling errors (statements of precision) of GAO's statistical estimates.

Data Strengths  
and Limitations

The report must be precise about any special strengths and limitations of the assignment's scope and methodology. Serious limitations, such as access to relevant records and people and constraints on time or resources should be explained. Any statement on access-to-records problems must be cleared with the Office of the General Counsel.

Key assumptions, particularly those likely to affect results, also should be identified. If significant, the sensitivity of the results to the accuracy of the data and any assumptions underlying the data analysis should be discussed. If data quality were tested, the nature and results of such tests should be indicated. When the results of studies done by others constitute an important source of evidence, a statement should be included regarding the quality of data and analytical work that formed the basis of such studies and the analysis GAO performed to determine this. Assessing data quality is especially important in studies using computer products or outputs as principal support for a conclusion.

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**CHAPTER 12.8 INTRODUCTORY MATERIAL: BACKGROUND AND OBJECTIVES,  
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**WHEN SHOULD GAO  
REPORTS INCLUDE  
CONFORMITY  
STATEMENTS?**

While the work performed on GAO's audits and evaluations always should meet the general standards set forth in the Government Auditing Standards, the assignment's objectives determine whether the fieldwork standards of assessing internal controls and compliance with laws and regulations must be met. Therefore, most GAO reports will require a conformity statement addressing the degree to which GAO's work complies with or deviated from the standards. For example:

- When an assignment assesses a government program's economy and efficiency of operations, and effectiveness in achieving program results, procedures must be performed to determine compliance with laws and regulations, or the report must include a statement of nonconformity with generally accepted governmental auditing standards. (See Project Manual Policy Bulletin 4 for information on assessing compliance with laws and regulations.)
- When assignment objectives include determining the cause of management problems and/or deficiencies and making recommendations on them, conformity with the internal control standards normally requires a study and an evaluation of relevant controls and the reporting of any material weaknesses noted. However, expanded tests of detailed records and application of analytical procedures is an acceptable alternative to an internal control review if they permit the assignment's objectives to be met. In these instances, the report must include a statement of conformity or nonconformity with generally accepted governmental auditing standards. (See the Guide for Incorporating Internal Control Evaluations Into GAO Work.)
- When performing financial audits, assessment of internal controls, and compliance with laws and regulations is required and therefore, the report should

include a conformity statement. (See ch. 12.19.)

Some GAO products, however, do not have to contain conformity statements because of the limited assignment scope and because the methodology does not involve audit work. These include those products that

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-- present, without verifying, analyzing, or making conclusions or recommendations about factual information about a program;

-- develop questions for use at congressional hearings;

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-- summarize or synthesize the results of previous work done by GAO or other organizations or information on a particular topic, without analysis, conclusions, and recommendations;

-- develop methods and approaches to be applied in evaluating a new or a proposed program; or

-- forecast potential program outcomes under various assumptions without evaluating current operations.

This work, however, as with GAO's audit and evaluation efforts, must meet the qualifications, independence, due professional care, quality control, planning, supervision, evidence, and reporting standards. Such work will not normally require compliance with the standards of legal and regulatory requirements or internal control.

HOW SHOULD  
CONFORMITY  
STATEMENTS BE  
PRESENTED?

GAO should not undertake work in which the general standards can not be met. In those rare cases where GAO has to qualify its report, careful discussion of the circumstances is required. The conformity statement, however, need not be qualified to state the fact that certain fieldwork and reporting standards (such as internal controls and compliance) were not applicable

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**CHAPTER 12.8 INTRODUCTORY MATERIAL: BACKGROUND AND OBJECTIVES, SCOPE, AND METHODOLOGY**

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considering the objectives of a particular assignment.

When all applicable standards have been met, one of the following examples should be used in the OSM section:

"We conducted our review in accordance with generally accepted government auditing standards" or

"Our review was performed in accordance with generally accepted government auditing standards."

GAO products also must alert the reader to those instances, when, for whatever reason, those tests or procedures necessary to meet the applicable standards have not been performed.

For example, when internal controls or compliance with laws and regulations were important to the issues being addressed but GAO did not review them, the conformity statement should be qualified and the reasons for not reviewing the controls should be disclosed as follows:

"GAO did not review internal controls relating to the [describe control] which are discussed in chapter X because [cite reason]. Except as noted above, GAO's work was conducted in accordance with generally accepted government auditing standards."

In those instances where a nonconformity statement may be necessary, the position must be discussed with and approved by the Assistant Comptroller General for Planning and Reporting prior to final processing.

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**KEY RESPONSIBILITIES**

Directors are responsible for (1) ensuring that policy requirements and procedures prescribed in this chapter are followed for GAO reports resulting from their assignments

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**CHAPTER 12.8 INTRODUCTORY MATERIAL: BACKGROUND AND OBJECTIVES,  
SCOPE, AND METHODOLOGY**

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and (2) consulting with the Director, Office of Policy, on any proposed deviations.

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**RELATED MATERIALS**

General Policy  
Manual

Chapter 4.0, "Standards."

Chapter 6.0, "Planning and Managing Individual Assignments."

Chapter 8.0, "Collecting Evidence."

Chapter 10.0, "Methodology."

Guide for Incorporating Internal Control  
Evaluations Into GAO Work.

Project Manual

Chapter 6.1, "Planning/Managing Assignments: Survey."

Chapter 6.2, "Planning/Managing Assignments: Review."

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Policy Bulletin 4, Standards and Policies for  
Determining Compliance with Applicable Laws  
and Regulations.

Other Publications

Government Auditing Standards (the Yellow Book).

Standards for Internal Controls in the Federal  
Government (the Green Book).

**POLICY**

Each GAO product should ensure that the findings and conclusions are wholly consistent with the evidence on which they are based and are responsive to the assignment's objectives. The findings, including the supporting evidence, and any conclusions should be presented in a manner--either narratively or visually--that achieves the assignment's objectives and complies with the basic characteristics of content, tone, and style required of GAO products.

Findings and conclusions should provide a sound basis for any recommendations that will be included.

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**GAO REQUIREMENTS  
AND PROCEDURES**

**WHAT ARE FINDINGS?**

Findings are favorable or unfavorable determinations that meet GAO's standards of evidence and fulfill assignment objectives as defined by the assignment design. A finding or a set of findings is complete if (1) the assignment's objective(s) is satisfied and (2) GAO's basic standards of evidence are met.

As stated in General Policy Manual, chapter 9.0, a finding will include one or more elements (condition, criteria, cause, and effect) depending on the question(s) being asked or the assignment objective(s).

**HOW ARE FINDINGS  
PRESENTED  
NARRATIVELY?**

GAO usually relies on the written word to present its findings. Therefore, the product should include the amount of narrative necessary to address fully the assignment's objectives and those elements of the findings discussed. When presenting any of these elements, the discussion must be accurate, objective, complete, concise, and convincing.

When using testimonial evidence to support the finding, such evidence must be attributed to its source and of course, should be corroborated before it is used. If the evidence is of key importance to the

discussion and the evidence has not been corroborated, the product should not only indicate the source of the information but must cite the reason why GAO did not corroborate it.

**Condition**

In discussing condition, staff should be careful to include only the information which accurately describes and not overstates the situation. This is true whether the condition is what exists at the time covered by the assignment or what was the expected outcome of the program or project reviewed.

**Criteria**

When criteria is included as one of the elements, the product should include a discussion of its source, the basis of GAO's selecting that source, and why the criteria is applicable. The discussion also must focus on the current applicability of any criteria presented and its relevance to the assignment objective.

Occasionally, GAO uses its own criteria in a product. In these cases, the discussion must include not only those ingredients cited previously, but also those needed to convince a cold reader. This requires that the discussion shows why the new criteria is logical, reasonable, feasible, and appropriate. The narrative should clearly state whether the affected agency agrees with the criteria and why GAO believes it is acceptable for use. This is particularly important when the agency disagrees with GAO's criteria.

**Cause**

In those instances when cause is included in the discussion, GAO must present the evidence and reasoning that constitute the basis for stating that a particular factor accounts, at least in part, for why something happened. If GAO considered other potential causes and a discussion of them is important to understand GAO's position, the narrative clearly should explain why some of them were ruled out and others accepted.

If the cause(s) include material internal control weaknesses, GAO should discuss these and link them, as specifically as possible, to its Standards for Internal Controls in the Federal Government. If material internal control weaknesses are identified, GAO also should disclose whether the agency included these weaknesses in its report under the Federal Manager's Financial Integrity Act.

Effect

Including effect is sometimes necessary to stimulate action on GAO's recommendations. Therefore, products should

- convince a reader that a particular effect is the consequence of a program, policy, or action when such a relationship is found;
- demonstrate clearly the actual or potential effects and not project them carelessly or casually; and
- quantify, whenever possible, the effect in terms of dollars, time, volume, service, percentage, etc.

Sampling Findings

GAO must be cautious about presenting findings that are derived from statistical analyses. GAO uses statistical samples to make inferences about the universe from which the sample was drawn. Thus, when statistical samples have been selected and statistical techniques applied to make quantitative comparisons or estimates, GAO must accompany every important sample statistic and resulting universe estimate with a statement of the precision (sampling error) of that estimate at the 95-percent confidence level. In some instances, however, GAO may make one or two statements that encompass the precision of all estimates appearing in the section, chapter, or product.

Since it is meaningless to simply state that GAO's results are projectable at the 95-percent confidence level, a statement of precision is essential when citing the confidence level to give the reader a basis

for assessing the evidence presented. These statements should be presented in whatever manner--footnotes, tables, appendixes, etc.-- that best fits the presentation of GAO's results.

The 95-percent confidence level is intended to be the standard in GAO work. In some instances, however, a confidence level of less than 95 percent will be acceptable with the approval of both the director of planning and reporting and the appropriate technical staff representative.

When GAO uses complex samples (for example, cluster samples), unweighed results should not be cited in the product as they may be misleading and cause the reader to draw erroneous conclusions. Additionally, when random samples are taken at several locations and an overall estimate is required, each location's estimate should be weighted appropriately and presented as a weighted overall estimate.

**Additional  
Suggestions**

To enhance the narrative presentation of findings, GAO usually

- uses short, meaningful sidecaps to identify the subject and, if possible, the tenor of the finding;
- summarizes the point of each finding at the beginning of each section or chapter to give the reader a quick synopsis of the finding placed in perspective;
- limits presentations to the information needed to adequately support or explain the points;
- avoids disagreeable tones, sarcasm, and ridicule;
- uses qualifying words sparingly and not at the beginning of a sentence;

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## CHAPTER 12.9 FINDINGS AND CONCLUSIONS

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- uses the active rather than the passive voice;
- uses examples to help demonstrate points;
- uses parallel structure to list a series of items;
- uses simple, nontechnical, and clear language;
- explains the basis for estimates and projections unique to the particular finding;
- rounds off all estimates of losses, savings, and other items, when appropriate; and
- presents agency and other affected parties' comments on GAO's findings and an evaluation of these comments. (See ch. 12.11.)

### HOW ARE FINDINGS PRESENTED VISUALLY?

GAO uses visual material--charts, tables, illustrations, maps, and photographs--to present findings more clearly, concisely, and forcefully than detailed narrative descriptions. Visuals may supplement or emphasize the material presented or could be used in lieu of a lengthy discussion of the facts.

In determining the type of visual to include, staff should consider the overall message that the user should obtain from the visual and then select the type that best conveys that message. Care should be exercised, however, to ensure that the visual message the reader receives is not misleading or misrepresentative of the findings to be presented.

The type of visual selected may contribute to or detract from the message to be conveyed. For example, charts generally are more effective than tables in communicating a message, while tables are more effective in

presenting data. Thus, selecting the proper visual may lead a user to better understand GAO's message.

Charts make a stronger impact on audiences, aid in memory retention, increase audience acceptance of the message, and provide a visual relief from the pages of narrative. They also are effective in showing the whole picture, revealing patterns, showing comparisons, and presenting information in a small space. Specifically:

- Single Bar Charts best show actual quantities or for comparing items to each other. They may also be used to show a frequency distribution of one variable.
- Cluster Bar Charts best compare one item among several items and can be arranged depending on the message to be presented.
- Stacked Bar Charts show the components which make up the whole bar, but this format is of limited use if more than two stacks are used because they no longer have a common baseline.
- Pie Charts show parts of a whole, such as proportions of a budget or a population, and always add to 100 percent.
- Line Charts show frequency, trends, or time series, such as increases or decreases in number of participants over a given number of months or years.

Tables may be used to show the details of the information being presented and be included either in the body of the product and/or as an appendix. When including tables in the body of the product, they should be fairly simple and presented in a standardized format that best uses table titles and labels to contribute to the overall message. Tables should be included as appendixes, however, if the information is of significant detail, is complex, or when used to provide additional

support for simplified tables or charts used in the body of the product.

Staff generally can create the above cited visuals from the data developed during the assignment by using the Office of Publishing and Communication's software InstantChart and TextFrame. These software automatically produce the visuals in the approved GAO style.

Other types of visuals used to present the results of GAO's assignments include:

- Illustrations, including flow charts, that show processes, such as the administrative flow of paperwork.
- Maps that show states or regions affected by a program or included in the review.
- Photographs that show the actual condition described in the narrative.

When staff obtains any visual materials from agencies or other outside sources, the source of the material should be cited in the text or, more preferably, as a caption below the visual. Visuals generated based on GAO data should not be attributed to GAO.

WHAT ARE  
CONCLUSIONS?

Conclusions are GAO's interpretation of what the findings mean and link all portions of the product. Therefore, they must be logical, convincing, and based on a preponderance of evidence presented in the body of the product. They also should establish the necessary framework for any recommendations to be presented in the product. Conclusions are particularly appropriate when GAO's opinion is necessary to meet the assignment's objective.

HOW SHOULD  
CONCLUSIONS BE  
PRESENTED?

The preferred way to present conclusions is to include them following the factual presentations in separate sections after each finding. When the findings are interrelated, however, they may be presented collectively as a separate chapter. In any event, the conclusions should

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**CHAPTER 12.9 FINDINGS AND CONCLUSIONS**

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- be clearly labeled and stated as such rather than implied,
- logically flow from the evidence in the findings and provide a transition from the evidence to any recommendations that follow (see ch. 12.10),
- be based on evidence in the findings and not introduce new evidence,
- provide a reasonable judgment about the significance of GAO's findings and not merely reiterate the findings in the product, and
- stress the need for future improvements rather than dwelling on past deficiencies.

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**KEY RESPONSIBILITIES**

Evaluators-in-charge are responsible for ensuring that GAO develops and presents convincing findings and conclusions that are supported by evidence meeting GAO's standards.

Assistant directors, directors, and regional managers are responsible for ensuring the reasonableness, supportability, and applicability of findings and conclusions before the product is released externally.

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**RELATED MATERIALS****General Policy Manual**

Chapter 6.0, "Planning and Managing Individual Assignments"

Chapter 8.0, "Collecting Evidence"

Chapter 9.0, "Developing Findings, Conclusions, and Recommendations"

Chapter 10.0, "Methodology"

**Other Publications**

Visual Communications Standards, Office of Publishing and Communications

Workstation Handbook, Office of Information  
Resources Management

TextFrame: Policies and Instructions for  
Producing Presentation Materials, Office of  
Publishing and Communications

Standards for Internal Controls in the Federal  
Government (the Green Book)

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**CHAPTER 12.10 RECOMMENDATIONS**

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**POLICY**

A fundamental objective of GAO's work is to help the Congress and agencies bring about improvements in government programs and operations. Toward this end, GAO makes recommendations to decisionmakers to bring about the desired actions. Then GAO follows up to ascertain whether the recommendations have been satisfactorily implemented. It annually reports open recommendations to the Appropriations Committees for their use in the deliberative process.

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**PURPOSE**

This chapter provides guidance for developing, coordinating, and reporting recommendations. It also discusses their presentation, including appropriate wording, tone, and physical location. GAO's policies relating to Recommendation Followup and Accomplishment Reporting are contained in chapters 9.2 and 9.3, respectively, of the Project Manual (PM).

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**GAO REQUIREMENTS  
AND PROCEDURES****RECOMMENDATIONS  
OR MATTERS FOR  
CONGRESSIONAL  
CONSIDERATION**

GAO's policy is to recommend changes to entities whenever (1) evidence clearly indicates that certain actions are needed to bring about improvements or correct deficiencies and (2) such actions have not been completed when GAO prepares the product.

When a specific course of action is apparent from its work, GAO should recommend it. When more than one action is possible, GAO should present the alternatives with their advantages and disadvantages. When warranted by the evidence, GAO may take positions or make recommendations that congressional policy as expressed in statutes or committee reports be changed. Before GAO may recommend such a change, however, the data must be clearly convincing, the situation must be coordinated with the Office of Congressional Relations (OCR), and prior discussions must be held with congressional staffs responsible for the subject.

Matters for congressional consideration, rather than recommendations, should be presented when GAO's work does not clearly establish the need for specific action but discloses information that should be considered if congressional action is under consideration and/or taken on a particular issue. Matters for consideration can include the results of GAO's analysis of the advantages and disadvantages of a specific course of action or alternative course of action.

**TO WHOM SHOULD  
RECOMMENDATIONS  
BE MADE?**

**The Congress**

In compliance with 31 U.S.C. 719, the Comptroller General makes recommendations to the Congress on legislation; on matters related to the receipt, disbursement, and use of public money; and on other matters related to greater economy and efficiency in public expenditures. Such recommendations should be made whenever GAO's work indicates congressional action is required or desirable.

Recommendations to and matters for consideration by the Congress should be highlighted in nonbasic letters transmitting copies of the product to the congressional committees having jurisdiction over the matters discussed. (See ch. 12.6.)

**Congressional  
Committees**

Also, circumstances may warrant making recommendations to a particular committee or subcommittee rather than to the Congress as a whole, that is, when a committee or subcommittee has requested GAO to develop legislative recommendations.

**Executive Branch  
Officials**

When executive branch actions are required to improve operations or correct deficiencies, the recommendations generally should be made to the head of the department, agency, or bureau that has immediate responsibility for

the activities involved and is in the best position to take action.

For example, a recommendation that the Department of the Army comply with its regulations for providing essential services to its civilian employees stationed in foreign countries should be made to the Secretary of the Army and not to the Secretary of Defense.

Nonbasic letters to the head of an agency should point out the requirements for a 31 U.S.C. 720 response (see p. 12.10-6) and not restate the recommendations.

Recommendations calling for action by an inspector general (IG) should be addressed directly to the IG and not to an agency head to reinforce the concept of IG independence. GAO should ask the IG for a response to its recommendations, but GAO cannot cite 31 U.S.C. 720 requirements as they do not apply in this situation.

The President

In rare cases, a recommendation may have to be addressed to the President of the United States if it is vital to resolving significant national and/or international issues. Such recommendations should be brought to the Comptroller General's attention at the Report Review Meeting. The report and nonbasic transmittal letters should be prepared for the Comptroller General's signature.

Nonfederal  
Government  
Entities

At times, GAO may see the need to highlight issues that cannot be resolved effectively by federal agencies but could be handled by state or local government entities. In such cases, GAO makes recommendations to the appropriate governmental entity. Before a draft of a product is released for comment, the product should be discussed with the Comptroller General. GAO should ask for a response but not cite 31 U.S.C. 720 since it does not apply.

WHAT SHOULD BE  
CONTAINED IN GAO  
RECOMMENDATIONS?

GAO's recommendations constitute GAO's considered opinion on a situation and they reflect its judgment on what should be done about it. GAO carefully should choose the words used to express the recommendation and present the recommendation as clearly and concisely as possible. GAO recommendations should:

- Use the words "We recommend..." so the reader will have no doubt that GAO is making a formal recommendation.
- Address the recommendations to the official who should act on them.
- List the specific actions required to correct the underlying cause of GAO's findings.
- State the rationale for recommending one alternative over other possible solutions.
- Give the pros and cons of alternative solutions if the evidence does not show that one is clearly better.
- Offer recommendations written in a constructive and positive tone. Avoid expressions such as immediately, without delay, and as soon as possible.

Ideally, recommendations should follow the discussions of specific findings and conclusions and serve as the climax to a thorough, logical, and convincing case for making needed improvements or corrections. However, in situations where numerous recommendations are being made or findings are cumulative and lead to a broader solution, recommendations may be presented in a separate section or chapter. In these situations, a brief summary statement generally should precede each recommendation so that the recommendation may be clearly understood.

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**CHAPTER 12.10 RECOMMENDATIONS**

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**WHAT ARE THE  
SPECIAL  
CONSIDERATIONS?**

Because GAO recommendations can significantly affect government operations, the following points should be carefully considered when developing recommendations.

- Legislative recommendations - Because recommendations proposing new, or changes to, existing legislation require specific language, staff needs to coordinate with the Office of the General Counsel (OGC) before finalizing those recommendations. (See app. I for specific guidance.)
  
- Higher funding levels and priorities - GAO should inform the Congress of situations where funding is not adequate to achieve the stated objectives. Because decisions to increase funding levels for government programs or activities often involve congressional policy issues, GAO will make such recommendations only after thoroughly considering other alternatives and determining that such a recommendation is clearly appropriate under the circumstances.  
  
Recommendations to change budget priorities among different programs must meet the same criteria. Any recommendations to increase funding levels or change priorities must be cleared in advance by the Comptroller General.
  
- Offsetting costs - GAO must carefully consider the offsetting costs relative to the benefits of implementing its recommendations. The product should discuss the more significant offsetting costs to show that they were considered.
  
- Changes to prior GAO positions - Staff should consult OGC, divisions and offices having special responsibilities or interest in the subject, and the Office of Policy before making recommendations that change prior GAO positions.

- Individual tax data - GAO must carefully assess the impact of recommending the use of tax data for other than tax administration purposes. (See General Policy Manual, ch. 10.0, app. V for specific guidance.)
- Computer matching - GAO must pay particular attention to the privacy of individuals before making recommendations for agencies to use computer matching. Staff should consult with OGC to make sure GAO meets the restrictions of the "Computer Matching and Privacy Protection Act of 1988" (5 U.S.C. 552a).
- Disciplinary actions - GAO usually does not recommend disciplinary actions against individuals. However, if GAO believes such recommendations are appropriate, it should make those recommendations in a special letter to the head of the agency rather than in a GAO report, testimony, or other public product.
- Adjustments to contract prices - If GAO determines that contract overpricing has occurred, it must consider the legal basis for government recovery before it recommends recovery actions. Staff should consult with OGC before finalizing such recommendations.
- Applicability to internal GAO operations - Staff must notify and consult with the Assistant Comptroller General for Operations, the Office of Internal Evaluation, and the office responsible for those GAO operations that could be affected by the assignment.

RECOMMENDATION  
FOLLOWUP

31 U.S.C. 720 requires agencies to submit written statements to the House and Senate Appropriations Committees, the House Committee on Government Operations, and the Senate Committee on Governmental Affairs explaining actions taken or planned in response to GAO recommendations made to heads of agencies.

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**CHAPTER 12.10 RECOMMENDATIONS**

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Office of Management and Budget (OMB) Circular No. A-50 requires similar statements be provided to the Director, OMB, with copies sent to GAO. GAO's copies are forwarded to the head of the appropriate division for use in followup activity.

Each April and October, GAO follows up its open recommendations to determine the current status of actions taken and to encourage implementation. It reports the results of the October followup to the Congress in the Comptroller General's Annual Report on the Status of Open Recommendations. (See ch. 9.2 of the PM for followup procedures.)

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**KEY RESPONSIBILITIES**

Signers of GAO products are responsible for ensuring that recommendations are developed and communicated in accordance with the provisions of this chapter. Directors are responsible for the development, coordination, and communication of clear and convincing recommendations that logically flow from the evidence presented in the product. Directors also are responsible for ensuring that followup action taken on GAO recommendations is in accordance with both this chapter and chapter 9.2 of the PM.

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**RELATED MATERIALS**

General Policy Manual

Chapter 9.0, "Developing Findings, Conclusions, and Recommendations"

Project Manual

Chapter 9.2, "Recommendation Followup"

**APPENDIX I:  
LEGISLATIVE  
RECOMMENDATIONS**

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**POLICY** GAO's policy is to encourage the acceptance of legislative recommendations by making them as specific as possible and including the proposed legislative language as part of the recommendation.

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**REQUIREMENTS AND PROCEDURES** Recommendations that provide for either modifying existing or proposing new legislation should state as specifically as possible what changes GAO believes are necessary and generally should be accompanied by proposed legislative language. By being specific, the recommendations should be better accepted and more promptly acted upon. Specific language also aids in following up on actions taken on the recommendation.

As soon as it is apparent that evidence warrants a legislative recommendation, staff should consult with OGC, OCR, and staff of the cognizant congressional committees to help identify potential controversy, sensitivity, and committee action planned or underway. Staff should include an OGC representative in any meetings with congressional staff.

In concert with OGC, staff should decide whether specific legislative language should be drafted after considering

- the complexity of the legislative changes and the time required for preparing draft language,
- whether or not the objectives can be reached in more than one way,
- whether or not a complete legislative package would have to address issues beyond the scope of the GAO review,

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**CHAPTER 12.10 RECOMMENDATIONS**

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**APPENDIX I**

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- the established or pending positions of the relevant congressional committees,
- the likelihood that recommended legislation will be enacted (only a factor when substantial drafting effort is required), and
- whether or not the committees will welcome language provided by GAO.

Disagreements between GAO divisions and OGC should be resolved by the Assistant Comptroller General for Planning and Reporting.

Legislative language should be included in the recommendation section of the body of the product. If the language is extensive or complicated, then it may be included in an appendix with appropriate references in the body.

If OGC is unable to prepare specific language in time for inclusion in the product, staff should include a statement in the executive summary and body of the product that language is being prepared and will be furnished to the committees later. Staff should consult with OCR to determine how to communicate the language to the committees.

If specific language is not prepared, staff should document the reasons in a short memorandum in the final product review package sent to OGC.

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**KEY RESPONSIBILITIES**

Each director programming assignments resulting in legislative recommendations is responsible for ensuring that this guidance is followed. OGC must clear draft products containing legislative recommendations.

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**CHAPTER 12.11 AGENCY COMMENTS**

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**# POLICY**

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The government auditing standards require that the views of responsible officials be sought on the results of government audits. Therefore, GAO will, to the extent practicable, give agencies and other adversely affected parties the opportunity to provide advance comments on issues to be addressed in GAO products through exit conferences and as necessary through written comments.

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**WHY AND HOW ARE AGENCY COMMENTS OBTAINED?**

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GAO provides agencies and other affected parties an opportunity to comment on the facts disclosed by GAO's work and the implications that flow from them. Obtaining comments can enhance the usefulness of the final product to readers by assuring accuracy and provide additional assurances that GAO is being as objective as possible. Obtaining the views of agency officials also helps GAO meet the government auditing standards.

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For all assignments, issue area directors/ regional managers must hold exit conferences with agency officials at levels sufficiently high in the organization to promote assurance on the correctness of information covered in GAO products. In addition to the comments obtained at exit conferences, issue area directors may request written comments on GAO products as described below.

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During initial meetings with the congressional requester, issue area directors should discuss GAO's policy of obtaining agency comments and the benefits of doing so. The issue area directors should explain that these discussions with agency officials, such as during exit conferences, are considered an integral part of the fieldwork necessary to assess the accuracy of GAO's reports and it helps to conform with government auditing standards. Additionally, issue area directors should explain that GAO generally obtains written comments on draft products, when the issues are very sensitive or controversial.

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CHAPTER 12.11 AGENCY COMMENTS

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# If, during these initial meetings, a requester  
# still strongly suggests that GAO should not  
# obtain agency comments, issue area directors  
# should discuss this matter with division  
# management and the Assistant Comptroller  
# General for Policy before agreeing to continue  
# the proposed assignment.

# In some cases, congressional requesters do not  
# object to discussions with agency officials  
# but indicate that they do not want written  
# agency comments obtained. While GAO will  
# generally honor a requester's wishes, issue  
# area directors must decide whether written  
# comments should be obtained. Such decisions  
# are dependent on the assignment's  
# significance, controversial aspects, and  
# general impression obtained during the exit  
# conference.

EXIT CONFERENCES

GAO's policy is to discuss the preliminary results and implications of its work at successively higher levels within affected organizations throughout the assignment. These discussions help ensure that GAO's evidence is accurate and complete. They also provide insights that help GAO formulate appropriate conclusions and recommendations and can reduce the time involved in obtaining and evaluating written agency comments.

# Exit conferences should be held with top  
# officials of each agency or major location  
# (field or headquarters) where GAO performed  
# significant amounts of work. To make exit  
# conferences as productive as possible, GAO  
# managers responsible for the work (issue area  
# directors, regional managers, assistant  
# directors) should agree on the timing, issues  
# to be discussed, and the participants. They  
# should emphasize the importance of having the  
# right agency officials attend the conference,  
# those that can speak on behalf of the agency  
# as well as those that can take corrective  
# action on GAO's recommendations.

To help ensure that exit conferences meet GAO's objectives, staff should consider giving

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agency officials a statement of facts, a work summary, or similar material describing the results of GAO's work in sufficient detail to be helpful to the agency. Staff should limit these materials and discussions to the organization's area of responsibility.

While conducting the exit conference, GAO participants should:

- Seek agency agreement on the facts and obtain a clear understanding of any disagreement on them.
- Obtain the agency's views on identified problems and the implications that flow from them.
- Explore options to resolve concerns disclosed by GAO's review. These options also will aid GAO in developing recommended courses of action.
- Give agency officials an opportunity to provide any additional information, factual material, or explanations that they believe are pertinent to the issues being reported.
- Determine whether the agency participants' comments constitute the official agency views. This may become an important factor in deciding whether written comments will be necessary.
- Notify agency officials when GAO decides not to obtain written comments on the draft.

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DOCUMENTATION

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Staff should document fully the results of exit conferences for the workpapers and include a copy in the master product folder.

This documentation should state

- the names and positions of the persons attending the conference and whether they represent the official agency position;

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**CHAPTER 12.11 AGENCY COMMENTS**

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- the issues discussed, including facts and potential conclusions or solutions;
  - # -- any additional information provided by the agency to support or refute a GAO position (GAO should verify the disputed facts and disclose the circumstances in the final product);
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  - agreements reached;
  - # -- areas of disagreement and an explanation of the agency's rationale; and
  - #
  - proposed agency actions.
- For very important or sensitive matters, GAO should consider having its documentation of the exit conference reviewed by agency officials and initialed as to accuracy.

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**WHEN ARE WRITTEN COMMENTS NEEDED?**

- Obtaining written comments on draft products is especially important when the issues involved are very sensitive or controversial or when a product includes a recommendation for action by the agency head or the Congress that is particularly wide-ranging.
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- On congressional request assignments, GAO will advise the requester when it believes the circumstances warrant written comments and seek agreement on the specific approach to be followed. Staff should not avoid obtaining written comments by suggesting to the requester that the product will be delayed if such comments are sought. Obtaining written comments should be determined on the merits of the situation rather than any additional time it may take to get the comments and address them.
- Issue area directors may decide that it is reasonable to issue a product without getting written comments and the cognizant assistant comptroller general should be notified of the decision. Examples of conditions under which an issue area director may determine that

getting written comments will not appreciably enhance the product include:

- During the exit conference, responsible agency officials agreed with the facts as developed by GAO and indicated that their comments at the exit conference constitute the official agency position.
- For less sensitive or controversial reports or those that do not include a particularly wide-ranging recommendation, the issue area director may determine that the exit conference provided reasonable assurance as to the agency's position. In these situations, written comments may not be necessary.

# If, due to urgency or other reasons, the  
# requester asks GAO to issue a product without  
# obtaining written comments, GAO will generally  
# honor such requests. In such cases, however,  
# the issue area director must be satisfied that  
# GAO has taken the necessary steps, including  
# holding exit conferences with responsible  
# officials, to ensure that

1. GAO's report is factually correct and objectively presented and
2. any conclusions or recommendations are appropriate under the circumstances.

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**WHEN IS A DRAFT  
READY FOR RELEASE?**

Before a draft report is released for external review and comment, the issue area director is responsible for ensuring that

- the draft has been referenced in accordance with the "Referencing" section of chapter 12.13;
- all required reviews within the originating division or office have been completed, any necessary internal coordination with other GAO divisions and offices has been accomplished, and all substantive issues have been resolved;

- the Assistant Comptroller General for Planning and Reporting (ACG/P&R) has been notified of any unusually controversial or especially sensitive matters concerning the draft product and, if requested, has been provided an advance copy of the draft;
- the Office of the General Counsel has cleared any draft product that contains legal issues, including issues in litigation, interpretations of legal requirements, and legal conclusions based on facts disclosed through GAO's work;
- drafts to be provided to persons or organizations outside the federal government generally do not contain criticisms of or conclusions about an agency's actions that could seriously interfere with ongoing agency initiatives or information that could hamper legal proceedings;
- external copies include an original draft report cover sheet (GAO Form 515) (see p. 12.4-8 for sample) and each page is stamped "draft;" and
- classified, sensitive, or restrictive reports are transmitted according to chapter 12.15.

GAO will send agencies and other adversely affected parties discussed in the product a copy (or portions thereof) of the draft for comment. Additionally, GAO will also agree to send a copy of the draft to the requester when it is sent to the agency for comment. In some instances, GAO may decide to send copies of the draft to sister legislative agencies if this would serve to enhance the level of coordination among the agencies.

On congressional assignments requested by multiple requesters, GAO must provide a draft to all requesters at the same time if a copy

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is given to any one of the requesters. GAO should make the distribution.

Draft reports prepared for external review must be accompanied by transmittal letters signed by issue area directors responsible for the work. Recipients of draft reports are advised that these reports are not final and are subject to change. Accordingly, recipients are cautioned to avoid releasing the draft reports prematurely.

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While the law permits up to 30 days to obtain agency comments, issue area directors are free to negotiate substantially less than 30 days. In fact, if the exit conference is successful, both GAO and the affected agency will be aware of the areas of disagreement and/or sensitivity and a full 30 days should not be necessary to develop an agency's response. By allowing less than 30 days, GAO generally would be able to obtain the comments and still meet the requester's time frame.

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In rare instances, an extension may be granted beyond the 30 days if the Comptroller General decides that such an extension would benefit the product and not delay its issuance. (See p. 12.6-9 for information on requests for extensions.)

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**HOW SHOULD COMMENTS BE INCLUDED IN PRODUCTS?**

When an agency or adversely affected party provides comments within the requested time frame, GAO should evaluate the comments and incorporate them in the final product as quickly as possible. Prompt action also helps ensure the currency of the product.

Staff should verify any additional information provided during the exit conference or in conjunction with written comments or data challenged by the agency that materially affects the report. In those rare cases where time did not permit this verification, the fact that GAO did not verify the data must be stated.

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In incorporating the agency's comments, issue area directors should ensure that:

- GAO's evaluation does not misstate or distort the comments by taking sentences or phrases out of context.
- The product specifies the conclusions and recommendations to which the agency agreed or disagreed.
- The product does not ignore or skip comments because they are particularly difficult to address.
- Comments are attributed to the appropriate-level agency official.

Staff need not include a copy of minor technical or editorial comments that an agency sends in a separate attachment to its comments. When such comments are part of the substantive comments, they may be included, but no explanation of their disposition is necessary. Appropriate changes, however, should be made to the report.

If parties other than those requested to provide comments do, in fact, provide them, staff will consider the comments, but a copy generally will not appear in the final report.

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In addressing the agency's comments, staff should not use the term "official" to distinguish between oral and written comments. GAO considers both oral and written comments to be "official" when the agency official with whom GAO meets is speaking on behalf of the agency.

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Care should be taken when generalizing the agency's acceptance or disagreement with GAO's findings, conclusions, or recommendations. Staff should not mislead the reader into believing that the agency agreed with the entire product when, in fact, they might have disagreed with some of the information or might not have seen the proposed

# recommendations. Staff should carefully  
# distinguish among what the agency saw, agreed,  
# or disagreed with.

Depending on whether GAO is issuing a chapter or letter report, staff will need to incorporate agency comments in one or more locations throughout the product. Appendix I provides suggested language for incorporating agency comments in the executive summary and the objectives, scope, and methodology section of the report.

EXECUTIVE SUMMARY

# The executive summary should include a section  
# captioned "Agency Comments" that summarizes  
# the agency's position on GAO's report. It  
# should disclose the extent of the agency's  
# agreement with findings, conclusions, and  
# recommendations. (See ch. 12.7.)

OBJECTIVES, SCOPE,  
AND METHODOLOGY

The objectives, scope, and methodology section should name the organizations from which GAO requested and received comments and also discuss which aspects of the work such comments cover. If written comments were provided on the draft product, the section should disclose that officials commented on tentative findings, conclusions, and recommendations.

REPORT BODY

An agency's or adversely affected party's concurrence in a product's message helps support the product's validity and can indicate progress in resolving identified problems. In these instances, GAO's evaluation of the comments need not be discussed extensively and may be incorporated directly in the body of the text without a side caption. The evaluation should recognize the concurrence and identify how the corrective actions planned or in progress will satisfy the recommendations and whether GAO evaluated the adequacy of the actions.

If GAO obtained written comments on the draft product and when these comments generally disagreed with GAO's position, more extensive discussion is necessary. To address these

comments, the product may include separate sections captioned "Agency Comments and Our Evaluation." When GAO obtained similar comments from adversely affected parties, the section should be titled "Comments and Our Evaluation."

These sections summarize the substance of the comments and GAO's response and should appear as close as practical to the particular discussion to which they relate, generally after the chapter's conclusions and recommendations. On occasion, comments and GAO's evaluation may be presented at the end of the report in a separate chapter if this would be of most use to the reader.

The following factors should be considered in addressing the comments:

-- Critical comments must be effectively rebutted or GAO's position must be presented more persuasively; that is, do not restate the same position but phrase it differently and provide factual support to convince the reader.

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-- A dispassionate, explanatory tone--not argumentative and/or sarcastic--is most convincing and should be maintained.

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-- Where an agency presents persuasive arguments that validly refute the draft or aspects of it, GAO should modify its position and may want to consider dropping the portion in question. GAO should explain in the final product the extent of revision based on the new information.

-- An agency's promise of corrective action should not be accepted as justification for dropping a significant point or related recommendations. Such recommendations, however, should reflect the agency's intentions. GAO must be satisfied that such promises did get implemented properly and such action corrected the situation.

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**CHAPTER 12.11 AGENCY COMMENTS**

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Systematic followup on recommendations is covered Project Manual, chapter 9.2.

- Opposition to the issuance of a product will be considered, but GAO's decision must be made in light of its basic reporting responsibilities. Strong opposition to the release of a report should be brought to the attention of the ACG/P&R and the Comptroller General's report review group before the product is completed.
  
- When key facts and significant new information is provided, the preferred treatment is to interweave them throughout the applicable sections of the report to ensure as current and accurate a report as possible.

**APPENDIX**

An entire copy of the agency's comments may be included as an appendix to the report if the issue area director determines that the comments are responsive to the issues at hand. (See ch. 12.12.)

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**HOW SHOULD LATE COMMENTS BE HANDLED?**

If comments are not received within the time allowed (including any authorized extension) and presenting and evaluating the comments would delay the product's issuance without significantly improving its accuracy, the product should move promptly to final processing. The final report should show this decision.

If the comments are received late but before the final product has been issued, the issue area director should evaluate their effect on the message. If the comments strongly disagree with the facts or positions taken by GAO and/or will significantly improve the product's utility or accuracy, they should be incorporated as expeditiously as possible.

When comments are received after the report has been issued, the issue area director should consider what further action is needed. In some cases, it will be appropriate to

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**CHAPTER 12.11 AGENCY COMMENTS**

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prepare a supplemental report to address the comments. If GAO does not issue a supplemental report, the requester should be provided a copy of the comments.

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**KEY  
RESPONSIBILITIES**

All supervisory staff are responsible for ensuring that policy requirements and procedures prescribed in this chapter are followed for all GAO products. Primary responsibility for making decisions on matters discussed in this chapter rests with the issue area director, or the regional manager as it pertains to regional situations.

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**RELATED MATERIALS****General Policy  
Manual**

Chapter 3.0, "Working With the Congress."

Chapter 14.0, "Agency Relations."

**GAO Form**

515, Draft Report Cover Sheet.

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CHAPTER 12.11 AGENCY COMMENTS

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APPENDIX I:  
SUGGESTED REPORT  
LANGUAGE FOR AGENCY  
COMMENTS

Note: The following suggested report language should be included in the objectives, scope, and methodology section of the report to disclose how GAO obtained comments. The executive summary should include similar language except for the bracketed portions.

SITUATION

SUGGESTED LANGUAGE

GAO obtained written comments

"The Department of \_\_\_\_\_ provided written comments on a draft of this report. These comments are presented and evaluated in chapters \_\_ and \_\_ [and are reprinted in appendix \_\_ ]."

GAO obtained  
# adequate comments  
# at an exit  
# conference and  
decided not to  
request written  
comments

"Responsible officials of the Department of \_\_\_\_\_ provided comments on the preliminary findings (and conclusions and recommendations if they were discussed) in this report. Their comments are presented and evaluated in chapters \_\_ and \_\_."

Requester prefers no written comments

# -- With substantial  
# agreement at  
# exit conference  
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"We discussed the results of our work (specify whether you discussed facts, potential conclusions and solutions, or any combination) with responsible agency officials and have incorporated their comments where appropriate. These officials generally agreed with our (specify what was agreed with such as findings and conclusions). We believe that written agency comments were not necessary in this instance."

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CHAPTER 12.11 AGENCY COMMENTS

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# -- With differences of opinion regarding the facts at the exit conference  
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"We discussed our preliminary work results (specify what was discussed) with responsible agency officials and have included their comments where appropriate. These officials did not fully agree with our positions as discussed in chapters \_\_\_ and \_\_\_. (Explain how GAO responded to the disagreement.) However, in accordance with the requester's wishes, we did not obtain written comments on a draft of this report."

GAO requested written comments but received none

"We requested written comments from the Department of \_\_\_\_\_, but none were provided. However, we obtained the agency's views during an exit conference and have discussed them in chapters \_\_\_ and \_\_\_."

GAO received written comments after the time allowed (including any authorized extension) and presenting and evaluating the comments would delay issuing the report

"GAO received written comments on this report from the Department of \_\_\_\_\_ after the 30 calendar days specified by law (and any approved time extensions); therefore, they have not been reproduced in the report. However, the views of the agency are similar to those expressed in the exit conference, and they are discussed in the report as appropriate."

**POLICY**

GAO, as appropriate, provides the users of its products with supplemental information. This additional information, which follows the text of the report, may include appendixes, a glossary, a bibliography, and a list of related GAO products.

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**GAO REQUIREMENTS AND PROCEDURES**

**WHEN SHOULD ADDITIONAL MATERIAL BE REPORTED?**

To benefit the reader interested in obtaining more detailed information about an issue discussed in the text of a GAO report, additional supplemental material may be included. As suggested by the term "supplement," this additional material should not be necessary for the reader to understand the report's main message. For example, the details of a complex methodology or sampling plan may best be presented as an appendix while an overview of the approach is presented in the objectives, scope, and methodology section of the report.

If used, additional material should be presented in the following order and listed in the table of contents (see ch. 12.5.):

- Appendix(es).
- Glossary.
- Bibliography.
- Related GAO products.

**HOW SHOULD ADDITIONAL MATERIAL BE LABELED?**

The following table summarizes the headings to be used when including additional material in GAO reports.

<u>ITEM</u>	<u>HEADING</u>
Exhibits	Appendix ____, Title of Exhibit
Congressional Request Letter	Appendix ____, Request Letter (no name or title)

<u>ITEM</u>	<u>HEADING</u>
Agency Comments	Appendix ____, Comments from _____
Contributors	Appendix ____, Major Contributors to this Report
Definitions	Glossary
Bibliography	Bibliography
Related Products	Related GAO Products

**HOW SHOULD  
APPENDIXES BE  
PRESENTED?**

GAO uses appendixes to include additional reference or supporting data that are included as a matter of Office policy or for the convenience of its readers. This material should be supplemental in nature and not necessary for an understanding of the report.

**Format**

Appendixes must be numbered in roman numerals and, to the extent possible, should conform to GAO style or a style consistent with the remainder of the report. Even if only one appendix is used, it should be labeled "appendix I."

No specific order of presentation is suggested except that the appendix listing major contributors to the report should be the last numbered appendix and should precede the glossary, bibliography, and the list of related products.

Examples of material that may be included as appendixes include exhibits, copies of congressional request letters, copies of agency and contractor officials' comments on matters discussed in the report, and a list of major contributors to GAO reports.

**Exhibits**

Exhibits, such as copies of key documents or evidence necessary to support GAO's results or to demonstrate their significance, may be

included as appendixes to GAO reports.  
Exhibits include, but are not limited to:

- Detailed information on the objectives, scope, and methodology of an assignment.
- Detailed explanations of issues or background discussed in the text.
- Listing of locations visited, documents reviewed, persons interviewed, etc.
- Tables, charts, figures.
- Legal citations or public laws.
- Chronology of events.
- Sample documents.

**Request Letters**

A copy of a congressional request letter may be included as an appendix to the report if it contributes to the reader's understanding of the assignment undertaken. With the introduction of expanded objectives, scope, and methodology sections in recent years, including copies of congressional request letters became optional.

Because of changes in the assignment's scope and/or estimated delivery date cited in congressional request letters, any differences between the request letter and the actual assignment objectives addressed must be fully explained in the objectives, scope, and methodology section of the report, especially if a copy of the request letter is to be included as an appendix. (See ch. 12.8.)

**Agency Comments**

If, in GAO's opinion, the agency's comments are responsive to the issues at hand and contribute to the readers' understanding of the report, the entire text of written comments may be included as an appendix to the final report. This option may include comments resulting in dropped or modified points or positions.

Written agency comments might not be included as appendixes in GAO's final reports if:

- They are numerous or voluminous in relation to the size of the report or are nonresponsive. Any material changes resulting from these comments, however, should be explained in the report. Written comments received from many different sources may be too voluminous to include in total in the final report. A reasonable effort, however, should be made to reprint the most significant and representative ones, and the report will indicate that all comments are available on request.
- They contain information that cannot be made public and cannot be easily deleted. In such cases, special care should be taken to present the substance of the comments in the report body. (See ch. 12.11.)

Major Contributors

An appendix should be included in unclassified reports to list those GAO employees who made major contributions to that report or related assignment. (See app. I for format.) This appendix is intended to

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-- recognize individuals by name, title, and unit affiliation, who have made key contributions to a report and/or an assignment, and

-- increase accountability of and ownership by individuals responsible for and working on a report and/or an assignment.

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Although the transmittal letter includes the name and telephone number of GAO's primary focal point, in some instances, the director may choose to provide a telephone number in the list of contributors for an associate or assistant director if the reader would be better served by having an additional contact point.

In rare instances, it may not be appropriate to list contributors. In those instances, the

Guidelines for  
Naming Major  
Contributors

director's decision should be concurred in by the division head.

The following guidelines should be used in deciding which format best accomplishes the intended objectives and how many contributors should be listed.

- Normally, the person's contribution, not his/her position in the assignment's hierarchy, should be a determining factor as to whether that person should be identified.
- The number of individuals listed generally should not exceed eight. Exceptions should be rare and should be reserved for unusual circumstances.
- The criterion for including staff should be significance of contribution to the assignment or report irrespective of length of time on the assignment. Clearly, no minimum or maximum length of time or number of staff-days automatically qualifies someone to be named as a major contributor. For example, a technical specialist may spend only a few days on an assignment and make a significant contribution, thus deserving recognition as a major contributor.

When a report is sent for final review, the appendix showing who is to be named should be included. Generally, the evaluator-in-charge and the assistant director/regional representative recommend who should be listed because they are closest to the assignment and know the relative contributions made by staff members. The director/regional manager, as appropriate, should review the recommendations and finalize the list.

Staff below the evaluator-in-charge may choose not to be named in a report. The individual staff member is responsible for informing the director/regional manager if he or she wishes not to be included. As a matter of courtesy,

such requests should be honored and will not be held against the individual.

HOW SHOULD A GLOSSARY BE PRESENTED?

In those reports where highly technical or unfamiliar terminology is unavoidable, a glossary may help the reader's understanding of the material presented. A glossary provides an alphabetical listing of the important technical or unfamiliar terms used in the report and the associated definition of that term. These terms should also be explained in the text of the report--as part of the narrative or as a footnote--the first time they are used.

If used, the list of terms to be defined should be labeled "Glossary" and not "Definitions." They should not be listed as an appendix.

HOW SHOULD A BIBLIOGRAPHY BE PRESENTED?

GAO sometimes uses a bibliography to provide the reader with a list of books or articles pertinent to the issue being addressed in the report. A bibliography may be useful in those reports that are highly technical or controversial to provide additional information or support for GAO's position.

A bibliography may range from a simple list of book or article references to a detailed annotated listing that provides the reader with an appraisal of the book or article. The material to be presented should be in the standardized format established by Words into Type and the Editorial Style Manual.

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If used, the bibliography should be labeled "Bibliography" regardless of whether the material is citation information only or an annotated listing. It should not be listed as an appendix.

HOW SHOULD RELATED GAO PRODUCTS BE PRESENTED?

To expand a user's awareness of previously issued GAO products and to facilitate ordering copies of them, an optional "Related GAO Products" list may be included in GAO reports. The products listed should be closely related to the report to be issued and staff should

assure that those products listed are relevant, current, and accurate. They should be potentially of interest to the same general audience and should contribute to the audiences' appreciation of the scope and depth of the work undertaken by GAO to assess the issue at hand.

On an exception basis, such as in the case of a capping report, the list may exceed one page if the division head concurs that the reader must be aware of more GAO products than may normally fit on one page. This longer list still would be in the same place in the report as the one-page list.

Guidelines for  
Listing Related  
Products

The "Related GAO Products" page should be prepared according to the following guidelines:

- The one-page list, when used, will be included on the last page opposite the inside back cover.
- The citations will be in standardized format and may include chapter and letter reports, testimony, and staff studies.
- Products should be listed chronologically and should not be segmented by product type.
- Products listed should contain relevant, current, and accurate information in relation to the report being issued. This means that the products to be listed generally should not be older than 2 to 3 years.
- Classified reports must not be listed, since they are unavailable to the public.
- If a report includes several volumes or supplements, only the primary report needs to be listed.
- Products footnoted in GAO reports need not be listed in the related products section

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**CHAPTER 12.12 ADDITIONAL PRODUCT MATERIAL**

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merely because that product was cited in the text of the report.

-- Products to be listed are not limited to those of the issuing division. Any product that is directly relevant to the subject at hand can and should be included.

Format for  
Listing Related  
Products

Staff will list the product citations in standardized bibliographic format and in the GAO style. (See app. II for sample of the bibliographic format and placement.) This section will be listed as the last item in the table of contents before the list of abbreviations. (See ch. 12.5.)

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**KEY  
RESPONSIBILITIES**

Directors are responsible for ensuring that all additional material included in GAO products is appropriately presented and that it meets the intended purpose of being supplemental rather than pertinent to the text of the report.

Division and office editors are responsible for ensuring consistent application of the policies and procedures presented in this chapter and in other GAO publications as they relate to additional material presented in GAO reports.

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**RELATED MATERIALS**

Other Publications

Words Into Type, Third Edition.

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Editorial Style Manual, Office of Publishing and Communications.

Workstation Handbook, Office of Information Resources Management.

APPENDIX I: SAMPLE  
PAGE FOR LISTING MAJOR  
CONTRIBUTORS TO GAO  
REPORTS

Appendix II

Major Contributors to This Report

Resources,  
Community,  
and Economic  
Development  
Division,  
Washington,  
D.C.

James Duffus III, Director, Natural Resources Management Issues,  
(202) 275-7756  
Robert W. Wilson, Assistant Director  
Leonard W. Ellis, Assignment Manager

Cincinnati  
Regional Office

Daniel V. Loesch, Regional Management Representative  
George J. Buerger, Evaluator-in-Charge  
Jennifer C. Jones, Evaluator  
John M. Ficociello, Writer-Editor

Office of the  
General  
Counsel

John McGrail, Attorney

APPENDIX II: SAMPLE  
PAGE FOR LISTING  
RELATED GAO PRODUCTS

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## Related GAO Products

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S. 249, "The Parental and Medical Leave Act of 1987" (GAO/T-HRD-87-10, Apr. 23, 1987).

Dislocated Workers: Local Programs and Outcomes Under the Job Training Partnership Act (GAO/HRD-87-41, Mar. 5, 1987).

Youth Job Training: Problems Measuring Attainment of Employment Competencies (GAO/HRD-87-33, Feb. 11, 1987).

Emergency Jobs Act of 1983: Funds Spent Slowly, Few Jobs Created (GAO/HRD-87-1, Dec. 31, 1986).

Job Corps: Its Costs, Employment Outcomes, and Service to the Public (GAO/HRD-86-121BR, July 30, 1986).

Dislocated Workers: Extent of Business Closures, Layoffs, and the Public and Private Response (GAO/HRD-86-116BR, July 1, 1986).

School Dropouts: The Extent and Nature of the Problem (GAO/HRD-86-106BR, June 23, 1986).

Job Training Partnership Act: Data Collection Efforts and Needs (GAO/HRD-86-69BR, Mar. 31 1986).

Employment Service: More Jobseekers Should Be Referred to Private Employment Agencies (GAO/HRD-86-61, Mar. 31, 1986).

The Job Training Partnership act: An Analysis of Support Cost Limits and Participant Characteristics (GAO/HRD-86-16, Nov. 6, 1985).

**POLICY**

GAO's policy is to ensure that all of its products will be of the highest possible quality and that they accurately and objectively communicate the results of GAO's work. After the basic data gathering and analysis work has been completed, GAO's principal quality control processes are referencing and product review.

Divisions and offices must have sound systems of quality control to ensure that all external products meet GAO standards.

While quality should be built into all phases of the job, this chapter focuses on two key quality controls in the reporting phases of the job:

- Referencing.
- Product review.

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**GAO REQUIREMENTS  
AND PROCEDURES**

**REFERENCING:**

**WHAT IS  
REFERENCING?**

Referencing is an important quality control step in GAO's process whereby a professionally competent and independent individual traces facts, figures, dates, etc. from GAO draft products to the supporting workpapers. This individual, or referencer, also ensures that sufficient credible data has been presented to support the conclusions and recommendations flowing from such data.

All GAO products, including key correspondence, should be independently referenced or the files documented to show which other quality assurance steps have been taken before they are released.

Full referencing is the preferred method for all GAO products. However, in those cases where full referencing is deemed impractical, the cognizant director should satisfy this

objective through other quality assurance steps. For example, directors may use selective referencing supplemented with reviews by independent experts. When such alternative steps are used, they should be documented and included in the explanatory memorandum.

Selective referencing, at a minimum, includes verifying the

- accuracy of any quantitative data presented and
- support for those statements of fact that are critical to the arguments being presented.

When selective referencing is used due to time constraints, directors should consider performing full referencing while the draft report is with the agency for comment or being revised on the basis of oral comments obtained.

The director must alert the proposed signers of the products or presenters of the testimony if full referencing was not done and describe the rationale as well as any supplemental methods used to support this decision. For reports to be signed by the Comptroller General or a division or office head, the director should include this information in the director's explanatory memorandum (see ch. 12.14). For all reports, the director must clearly document the referencing option used in the master product folder and the signature package.

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Referencer  
Qualifications

Referencers should have at least 3 years of GAO experience and should be professionally competent to do the particular referencing assignment. They should be selected on the basis of their independence, objectivity, experience, analytical ability, and knowledge of the rules of evidence and of GAO's reporting policies and standards. To ensure independence, the referencer should not have

been directly associated with the work on which the product is based.

# Referencing  
# Checklist  
#  
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A referencing checklist is included as appendix I and may be used by managers, evaluators-in-charge, and referencers to assist in the referencing process.

WHAT SHOULD BE  
DONE TO PREPARE  
FOR REFERENCING?

To ensure that the product is ready for referencing, the evaluator-in-charge or senior regional person should be able to demonstrate to the referencer that the following steps have taken place:

1. The draft is adequately indexed to the supporting working papers.
2. The draft is indexed to summary/lead schedules where appropriate.
3. The workpapers supporting the draft have been footed and verified.
4. All workpapers, prepared by the evaluator-in-charge or senior regional person, have been reviewed and signed off by the assistant director or assistant manager, as appropriate.
5. Hard copies of key computer-assisted schedules that support the facts and figures in the draft report have been printed, reviewed and approved, and appropriately cross-indexed. As sufficient levels of computer hardware and software become available, hard copies of documents may become unnecessary.

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When the assistant director/assistant manager completes the review of the draft and determines that it is ready for referencing, arrangements should be made for selecting a referencer. By ensuring the adequacy and readiness of the draft and the supporting workpapers, the referencing process should be facilitated and fewer referencing comments should result.

# Although divisions and offices vary in their  
# procedures for selecting referencers and for  
# organizing that function, some units have  
# created centralized referencing as a means to  
# facilitate the process. Centralization  
# generally can enhance the process by better  
# ensuring the independence of the referencer  
# and reducing the time required to learn the  
# skills necessary for effective referencing.  
# Additionally, detail to a rotational  
# referencing assignment could be a valuable  
# developmental task for the staff member.

# WHAT ARE THE  
# REFERENCER'S  
# RESPONSIBILITIES?

# Referencers serve as a key quality control  
# for ensuring products meet GAO's reporting  
# standards and, therefore, they protect the  
# Comptroller General and those responsible for  
# signing the product. Specifically, the  
# referencer ensures the quality of the product  
# for the director or regional manager. To  
# fulfill this responsibility, the referencer  
# must have independence and must have the tools  
# necessary to verify the accuracy and validity  
# of the information presented in GAO's  
# products. If a referencer believes that his/  
# her independence has been compromised by  
# restrictions, he/she should alert the director  
# or regional manager.

The referencer assists in determining whether  
the product complies with all GAO prescribed  
reporting policies, standards, and  
requirements regarding the product's accuracy  
and support. To do so, the referencer is  
responsible for independently verifying that:

- # 1. Workpapers have received supervisory  
# review by an appropriate level supervisor to  
# provide a basis for accepting the contents.
2. Every figure and statement of fact is  
correctly reported, by examining satisfactory  
evidence in the workpapers or performing  
necessary mathematical or clerical checks.  
This includes:
- Checking each figure or statement of fact  
for consistency within the product itself

and with the supporting sources. Generally, referencers need not go beyond the top schedules of the workpapers, although they should check selected critical items to detailed supporting workpapers. Referencers should understand, however, the underlying rationale and methodology by which the top schedules were assembled and satisfy themselves that the rationale and methodology are appropriate.

- Independently verifying the accuracy of each total, percentage, or similar figure in the product.
- Checking any facts and figures carried forward from a previously issued product to the current product to make sure that they agree or that any discrepancies are adequately explained and supported.

3. The findings are adequately supported by workpapers and the conclusions and recommendations flow logically from that support.

4. Draft products that are used as support for another product have been referenced and all comments have been cleared.

5. A qualified individual from a technical assistance or economic analysis group, or other qualified person independent of the assignment, has examined and approved the manner in which highly technical data has been developed and used and that such examinations are documented and are part of the workpapers.

For computer-assisted spreadsheets that have not been reviewed and approved by a technical representative, the referencing process may be done with the computer when the referencer is qualified. The referencer should:

- Review the spreadsheet documentation, both internal and external, to become familiar

with the purpose of the document and the way it was designed.

- Verify the formulas used to calculate report items or determine that verification has been performed.
- Check the range and logic of the formulas used to calculate the numbers in the report.
- Test selected critical items.
- Verify that agency data used in the GAO analysis has been tested for reliability or that the appropriate qualifying language is included in the product.

More detailed procedures for referencing spreadsheets may be found in Technical Guideline 3--"Preparing, Documenting, and Referencing Lotus Spreadsheets."

If dissatisfied with the results of the above verifications, the referencer must record these concerns and points on a Referencing Review Sheet (GAO Form 92).

#### # Documentation

The master product folder must contain evidence sufficient to determine, at some later date if necessary, the specific material that was verified by the referencer. In other words, the referencer should place a tick mark, or other identifying symbol, over each figure, date, proper name, and citation to legal or other reference material and in the margin before each line of the remaining narrative material. The referencer should use a different colored pen/pencil to clearly distinguish his/her markings from those made by others in the draft.

When regions or overseas offices forward referenced products to headquarter's units, any significant open or passed comment should be highlighted on the transmittal letter to the director.

HOW SHOULD THE REFERENCER'S COMMENTS BE HANDLED?

All points, questions, and suggestions of the referencer must be recorded on a referencing review sheet. The evaluator-in-charge, senior regional person, or assistant director/assistant manager is responsible for resolving and disposing of as many of the referencer's comments as possible and clearly indicating on the review sheet the action taken.

The referencer should review any revisions made by the evaluator-in-charge, senior regional person, or assistant director/assistant manager in response to the referencing comments and indicate agreement or disagreement on the referencing review sheet. Agreed to changes are to be made on the control copy, the reference copy of the product, and the control computer disk.

Passed Comments

Any open item where the referencer and the evaluator-in-charge/senior regional person cannot agree must be raised to the assistant director/assistant manager, as appropriate, for disposition. If the open item relates to factual material, assistant directors/assistant managers may not pass on the comment and must make the change or refer the item to the director/regional manager for resolution.

On the other hand, other comments may be "passed" on the basis of the assistant director's/assistant manager's professional judgment. Only an assistant director/assistant manager or a director may "pass" on referencer's comments and the rationale for doing so must be cited and signed for each passed comment on the referencer's review sheet.

If the passed comments are critical to the overall report presentation, however, the referencer should clearly note these concerns on the referencing review sheet. The director or regional manager must indicate approval of the final disposition of all of the referencer's comments, including those "passed" by the assistant director/assistant manager, by signing the first page of the

referencer's review sheet. With this signature, the director/regional manager acknowledges that sufficient quality measures have been taken to ensure the accuracy of and support for the information presented. This information should also be reflected in the explanatory memorandum.

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The review sheets and the referenced draft must be retained in the master product folder. The division or office head periodically should request a copy of the referenced draft and associated referencer's review sheets to monitor the referencing process.

Subsequent  
Changes

If substantive changes are made to a draft after referencing has been completed, assistant directors/assistant managers, with director/regional manager concurrence, must decide whether to have the product re-referenced or explain in the referencing report sheets the quality steps taken to assure the accuracy of the change and sign each statement. On an exception basis, such as when extensive revisions are involved due to formal agency comments, they may require re-referencing. In these cases, a revised, clean copy of the draft should be referenced.

If relatively few changes are made after referencing that affect the factual basis for the product's message, such as changes to improve clarity, tone, and format, the director or assistant director/assistant manager can take full responsibility for these changes. The referencer's review sheet should be so noted.

Also, the director or designee should review the final draft to ensure that all agreed to referencing changes have been properly incorporated and that the director or office designee responsible for maintaining the control copy of the computer disk has made all changes on the disk. One option for ensuring that all changes have been included is to compare the referenced draft to the final draft and identify any items not referenced.

**PRODUCT REVIEW:**

**WHAT IS PRODUCT REVIEW?**

Product review encompasses a full range of oversight functions performed before GAO products are released externally. The objective of product review is to ensure that GAO's message is succinctly, clearly, and fairly conveyed. Accordingly, product reviewers should assess the

- overall quality of the product and its consistency with GAO reporting policies and standards;
- completeness and clarity in the statement of the objectives, scope, and methodology;
- soundness of the evidence, logic, and balance leading to findings, conclusions, and recommendations;
- appropriateness and constructiveness of recommendations made on the basis of product content;
- adequacy of the product's treatment of agency and/or affected party comments, especially those serious, sensitive, or controversial ones; and
- responsiveness to the assignment objectives.

# Product reviews may be greatly facilitated  
# when the overall product message is developed  
# early and key reviewers agree on that message  
# as discussed during the one-third point and  
# message conferences.

**WHO REVIEWS PRODUCTS?**

Formal product reviews normally will be performed at the division directorate level. The Special Assistant to the Comptroller General, the Assistant Comptroller General for Planning and Reporting (ACG/P&R), the Office of Congressional Relations (OCR), the Office of the General Counsel (OGC), and/or

designated issue area specialists in other divisions may also need to review the product.

Divisions and regions may devise procedures and techniques for reviewing products within their units. These procedures may differ slightly depending on the product type, issue complexity or sensitivity, or the signature level. Unit procedures, however, should ensure that all products are reviewed by a director/regional manager and the director for planning and reporting (P&R) before being released to the agency for comment and after the comments are incorporated. For the most part, concurrent reviews should be performed.

Reviews by regional and overseas offices are important to the quality of GAO's products. Therefore, in a quality assurance role, the regional manager and/or the P&R assistant manager should review all regional/overseas products to make sure that the work and the resulting product complies with the agreements reached with division management.

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Any serious regional reservations about the positions taken in the product or the adequacy of the underlying evidence promptly should be brought to the attention of division management.

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GAO Order 0170.1 requires that any action proposed by one division or office that may affect the work or responsibility of others be concurred in by the affected parties.

# Office of the  
# General Counsel  
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OGC must review all products before issuance. Depending on the sensitivity and/or timing of the product, OGC also should be asked to review the product before it is sent out for comment or released in advance to a requester. OGC is available to provide advice and counsel during the assignment.

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When requesting OGC review, divisions/offices should send a copy of the draft, pertinent support documentation, and either a GAO Form

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**CHAPTER 12.13 ENSURING PRODUCT QUALITY**

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# 124 to request advance review or the GAO Form  
# 319 requesting final review.

Products Signed by the Comptroller General  
When the Comptroller General will be signing a product, the Special Assistant to the Comptroller General and the ACG/P&R must also review it. While earlier consultation may be appropriate in sensitive cases, normally these officials review the product after the divisions have completed their review and obtained agency comments.

The division will prepare a signature package containing copies of the draft product, the proposed transmittal letter, and any pertinent congressional contact memorandums to send to the reviewing official. It should highlight any sensitive issues on the explanatory memorandum. (See ch. 12.14.)

# Office of the Chief Economist  
# Products having economic content should be reviewed by the Office of the Chief Economist (OCE) (1) before the report is sent for agency comment and (2) during final processing. Examples of economic content include discussions of economic forecasts, cost-benefit or cost-effectiveness analysis, market structure and performance, revenue estimates, and aspects of programs and policies that affect private or public sector economic behavior.

# Products sent for formal review should be accompanied by a GAO Form 124 or GAO Form 319. OCE also will informally review a product at any stage of the assignment when requested.

# Multidivisional Issues  
# To ensure consistency with positions taken on certain issues, including those with internal application, coordination with other divisions and offices that have special knowledge of, or interest in, the subject matter of a product is required. The division preparing the product should submit a review package to the designated clearing official in another unit before a draft is sent for agency comments. (See pp. 12.11-4 and 12.11-5.)

The requesting division must complete GAO Form 124 (Draft Report Clearance Statement) and send it, through the commenting unit's directorate, to the designated official.

The commenting unit should complete its review within 5 workdays and resolve concerns with the division preparing the product. If agreement cannot be reached between the units, the division preparing the product should seek assistance from the ACG/P&R.

**Products With  
Contributions  
From Independent  
Experts**

Because of their knowledge, expertise, or involvement in a particular area, the Congressional Budget Office, the Congressional Research Service, or the Office of Technology Assessment may contribute substantive information to a GAO product. Experts outside the federal government also may make important contributions to GAO products. In these cases, the expert should be asked to review the draft.

The director should decide when independent expert reviews are needed and take steps to coordinate them. Whenever possible, the reviews should be handled informally and concurrently with the affected agency's review.

**Draft Products  
Requested by  
Congressional  
Members**

The Director, OCR, should be notified promptly of all requests from congressional members or committees for copies of draft products. The draft should be reviewed in the same way as other products that will be sent for agency comment and should be reviewed by designated issue area clearing official(s) and OGC before release.

Additionally, if a requested draft covers issues that are particularly sensitive or controversial, the ACG/P&R should be notified of the request and given an opportunity to review the draft.

If the product resulted from a congressional request, the original requester must also

approve its release. The drafts should be transmitted through OCR to the requesters.

During final processing, OCR reviews the transmittal letters to ensure the accuracy of addressees' information, validates the Form 115 for distribution purposes, and reviews aspects of the product that may have congressional relevance for all congressional request products and all reports to the Congress.

Reports With  
Classified  
Information

While the Office of Security and Safety (OSS) does not review for content, it must also review all classified products before release to ensure they are properly marked. In addition to the security routing and control forms (GAO Form 393 for single drafts and GAO Form 414 for more than one draft), GAO Form 319, Action Routing Slip, should be used to transmit the product to OSS for review.

Participating Units

If regional or overseas offices participated in the assignment, they should review a copy of the product before it is released for agency comment and before it is readied for final processing. This review will better assure that revisions made during the review process fully reflect the conditions identified during the assignment.

Product Review  
Checklist

Appendix II contains a checklist to help staff, supervisors, and managers prepare and review draft products. The checklist briefly describes the attributes product writers and reviewers should consider to ensure that products communicate effectively. The checklist incorporates requirements from appropriate Communications Manual chapters and covers all modules of a GAO product.

When used as a writing and reviewing guide, the checklist should help (1) ensure that products do not contain gaps or deviations from policy and (2) expedite the preparation and processing of the assignment's product.

This checklist also is used in the quarterly post issuance review of a sample of issued reports selected from all divisions. The post issuance review is a quality review, administered by the ACG/P&R, to provide management with a barometer reading on a continuing basis of how well GAO's final products are meeting quality standards.

**# HOW ARE PRODUCT  
REVIEWS  
DOCUMENTED?**

A clear record of the review process should be kept in the master product folder. This record should include a copy of the following items:

- The drafts reviewed and the referenced draft.
- The reviewers' and referencer's comments.
- A written record of the disposition of the comments.
- The GAO Form 124 (Draft Report Clearance Statement).
- Written agency comments, if obtained.
- Results of exit conferences.
- The draft showing the changes made. (Where only a few changes result from the review, appropriate notations on a control copy of the draft clearly identifying the material reviewed and the changes made will suffice.)
- A copy of the explanatory memorandum.
- Results of message conferences.
- GAO Form 185 (Statement of GAGAS Determination and Related Certifications).

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**KEY  
RESPONSIBILITIES**

Division and office heads must devise necessary procedures and techniques for providing effective levels of quality control and assurance within their units to comply with the requirements of this chapter.

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Directors and regional managers, as appropriate, are responsible for ensuring that all products receive adequate levels of quality assurance to facilitate the review and referencing processes.

Assistant directors/assistant managers are responsible for ensuring that staff take those quality steps in performing the audit/evaluation work necessary to result in a quality product.

Evaluators-in-charge/senior regional persons are responsible for ensuring that the draft to be referenced is adequately indexed and all supporting workpapers have been reviewed and approved by an appropriate level supervisor, and for disposing of the referencer's comments to the extent possible.

Referencers are responsible for independently verifying the facts presented in the draft and ensuring that the conclusions and recommendations flowing from them are adequately supported.

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**RELATED MATERIALS**

GAO Orders	0170.1, "Coordination."  0170.2, "Coordination of Issues Area Program Plans, Audit Assignment Authorizations, and Audit Reports."
Other Publications	Training Institute (TI) Self-Paced Training Manual, "Referencing GAO Products."  Reviewing Reports, TI Training Course.  Technical Guideline 3, "Preparing, Documenting, and Referencing Lotus Spreadsheets."  <u>Central Assignment and Payables Systems (CAPS) Users' Manual, appendix VII.</u>

Guide for Conducting Report Conferences, May 1986.

GAO Forms

92, Referencing Review Sheet.

124, Draft Report Clearance Statement.

185, Statement of GAGAS Determination and Related Certifications.

319, Action Routing Slip.

393, Routing and Control Record.

414, Receipt for Classified Bulk Shipment.

**APPENDIX I:  
REFERENCING CHECKLIST**

DIRECTORS

- Prereferencing            Could quality be assured if less than full referencing is used?
- Is the person selected to reference independent, objective, experienced, and knowledgeable of the rules of evidence and of reporting policies and standards?
- Postreferencing          Are the changes substantive enough to require re-referencing?
- Have all the referencer's points, questions, and suggestions been disposed of properly?
- Have all "passed" and open comments been adequately explained?
- Has the referencer's review sheet been signed as an acknowledgment that all comments have been disposed of?
- Have all referencing changes been incorporated in the final draft and the control copy of the computer disk?
- If the product has not been fully referenced, has the signer of the product or presenter of the testimony been informed?

EVALUATOR-IN-CHARGE  
or SENIOR REGIONAL  
PERSON

- Prereferencing            Is the draft adequately indexed to the supporting working papers?
- Is the draft indexed to summary/lead schedules where appropriate?

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- Have the workpapers supporting the draft been footed and verified?
- Have all workpapers, including those prepared by the evaluator-in-charge/senior regional person, been reviewed and signed off by the assistant director/assistant manager, as appropriate?
- Are hard copies of key computer-assisted schedules printed, reviewed and approved, and appropriately cross-indexed?
- Postreferencing
  - Have the referencer's points, suggestions, and questions been fully answered?
  - Have the agreed to changes been incorporated in the control copy of the draft and the referenced version?
  - Have all points not resolved with the referencer been referred to the next highest level of management for disposition?
  - Has the referenced copy of the draft and the referencer's review sheet been incorporated in the master product folder?
  - Has the control copy of the computer disk been updated to incorporate the changes resulting from the referencer's comments?
- REFERENCER
  - Have all manually prepared and computer-assisted workpapers been reviewed by an appropriate level supervisor?
  - Has a technical representative reviewed and approved the technical material in the report?

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- \_\_\_ Has the review and approval by technical representatives been documented in the workpapers?
- \_\_\_ Has other material from prior reports been verified as current?
- \_\_\_ Are all figures from prior reports properly carried forward?
- \_\_\_ Are all facts and figures in the draft adequately supported by evidence and consistently reported?
- \_\_\_ Are totals and/or percentages in the draft accurate?
- \_\_\_ Have computer-assisted spreadsheets been adequately documented?
  - \_\_\_ Are the formulas used in the computation of findings correct?
  - \_\_\_ Are the formulas logical?
  - \_\_\_ Is the range used correct?
  - \_\_\_ Are critical items tested accurate?
- \_\_\_ Has agency data used been tested for reliability and, if not, has the product been appropriately qualified?
- \_\_\_ Do the conclusions and/or recommendations flow from the supported findings?
- \_\_\_ Have all points, questions, or suggestions been recorded on the referencing review sheet (GAO Form 92)?
- \_\_\_ Has the evaluator-in-charge or senior regional person adequately responded to the points, questions, or suggestions raised on the referencing review sheet?

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- Have agreed to points been made on both the control copy of the draft and the referenced version?
  
- Has the referencer's review sheets been annotated as to the agreement or disagreement with the disposition of all comments raised?

APPENDIX II:  
PRODUCT REVIEW  
CHECKLIST

1. — EXECUTIVE SUMMARY (early part of letter report and transmittal letter for briefing reports or fact sheets).
  - a. — Executive Summary.
    1. — Represents a "stand alone" summary of the product's main points.
    2. — Follows Executive Summary format (see Guide for Writing Executive Summaries) and is not over four pages.
    3. — Purpose: Contains a hook to catch reader's attention, states purpose of report, and asks the question(s) that Results in Brief will answer.
    4. — Background: Provides information necessary to understand the rest of the summary.
    5. — Results in Brief: Summarizes most significant results; succinctly states the product's message; provides a bottom-line response to questions asked in Purpose section; and prepares reader for recommendations, if any.

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6. — Principal Findings/Analysis: Describes the criteria, condition, and essential evidence; adequately relates each principal finding to information in Purpose and Results in Brief sections; and provides essential information necessary to understand the message.
  7. — Recommendations: Presents major recommendations based on information in Executive Summary; states if no recommendations are made.
  8. — Agency Comments: Accurately and clearly presents the substance of agency comments; explicitly and persuasively presents GAO's response.
- b. — Letter report or briefing document.
1. — Explains why the review was made; identifies the requester, if any, and pertinent circumstances prompting the request.
  2. — Highlights the review objectives; cites the requester's questions; and clarifies whether a GAO conclusion/position is expected.
  3. — Highlights the review scope and methodology.
  4. — Cites important limitations to GAO's work, such as when GAO did not obtain advance review and comments by affected parties.

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5. — Provides a brief summary of the message--GAO's conclusion/answer/response to the requester's questions.
  6. — Presents the substance of major comments by agency and third-party officials accurately and clearly.
2. — BACKGROUND.
- a. — Explains the purpose and authority of the program, activity, or function examined.
  - b. — Explains how the program, activity, or function works.
  - c. — Cites the role of administering organizations, their responsibilities, and methods of operation.
  - d. — Provides a perspective on the size and significance of the program, activity, or function, such as financial data, operational statistics, and number of affected organizations.
  - e. — Indicates if GAO has performed relevant prior work in this area or program and recognizes work done by others, such as Inspectors General, the Congressional Budget Office, the Congressional Research Service, etc.
3. — OBJECTIVES.
- a. — States as neutrally as possible what the review (on which the product is based) was expected to accomplish; where appropriate, states what GAO did not do (in order to preclude any misunderstanding).

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- b. — Explains why the review was made. If basic legislative responsibility (BLR), explains what motivated GAO's review. If not BLR,
  - identifies the requester or legislative requirement and
  - explains specifically what information was requested and how the requester plans to use it or the purpose of the legislative requirement, sufficiently for readers to know if needs are met. This explanation is critical for Fact Sheets or other information reports because the objectives provide the criteria for judging the sufficiency of the information presented.
- c. — Accounts for any differences between the requester's original objectives and the report's actual objectives.
  - Objectives are consistently stated throughout the report.
- d. — States precisely what aspects of the subject program, activity, or function were examined.
- e. — Clearly indicates whether a GAO conclusion is expected.
- f. — Identifies objectives that readers might logically expect GAO to cover but were not part of the review.
- g. — Corresponds to the report message.

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- h. — Explains any limitations on GAO's ability to provide a response.
- 4. — SCOPE AND METHODOLOGY.
  - a. — States the time period covered by the data used in GAO's analysis.
  - b. — Identifies geographic locations and organizations included in the review, unless a valid reason exists not to.
  - c. — Describes types and sources of data used; specifies quality of, or problems with, data.
  - d. — Describes sample design and explains why judgmental or statistical sampling was chosen.
  - e. — Concisely explains special analytical techniques, merits of methodology, and information or analysis needed to accomplish the designated objectives.
  - f. — Identifies key assumptions made in carrying out the assignment. Scope should be consistent with satisfying the objectives.
  - g. — States conformity with audit standards or qualifies compliance statement as appropriate.
- 5. — EVIDENCE AND DATA ANALYSIS.
  - a. — Identifies data sources and attributes evidence to source.
  - b. — Distinguishes between fact and unproven or uncorroborated information, opinions, and assertions or allegations.
  - c. — Appropriately corroborates key evidence and data.

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- d. — Relates evidence to current conditions; appropriately explains any use of old data.
- e. — Does not use adjectives or adverbs to characterize evidence in a way that implies criticism or a conclusion by innuendo.
- f. — States information and findings completely; includes all necessary facts or explanations.
- g. — Presents information or findings accurately; contains no errors in logic or reasoning.
- h. — Relates information or findings to objectives; appropriately qualifies limited objectives to prevent misinterpretation.
- i. — Gives rationale for selecting one position from among opposing positions; resolves conflicting evidence.
- j. — Appropriately handles responsible officials' explanations for taking or not taking a particular action.

ITEMS "k" THROUGH "p" SHOULD BE USED ONLY WHEN THOSE ELEMENTS ARE INCLUDED IN THE PRODUCT.

- k. — Condition: Clearly states sufficient, convincing evidence to show existing status.
- l. — Criteria: Uses applicable official or logically assumed basis for comparison, states valid reason for preferred criterion when conflicting criteria exist, and identifies sources of criteria.

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- m. — Cause-effect: Presents adequate evidence to convincingly establish cause-effect relationships.
  - n. — Cause-deficiencies: Identifies reason why condition deviates from criteria; makes a clear, convincing case for factors enabling the situation to have occurred.
  - o. — Effect: Establishes consequence or impact and significance of results through credible evidence.
  - p. — Internal control problems: Appropriately identifies internal control weaknesses and agency responsibilities under the Financial Integrity Act.
6. — CONCLUSIONS.
- a. — Clearly identifies conclusions.
  - b. — Clearly answers the questions asked by objectives and presents conclusions called for by objectives.
  - c. — Presents sound and logical evidence to support conclusions.
  - d. — Presents only information from prior sections of the product and does not introduce new information.
7. — RECOMMENDATIONS OR MATTERS FOR CONSIDERATION.
- a. — Logically flows from the evidence and conclusions.
  - b. — Addresses the causes that allowed the situation to arise.

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- c. — States precisely what actions are to be taken and by whom; leaves no question about whether a recommendation is being made.
- d. — Clearly identifies and specifies all recommendations--no hidden recommendations.
- e. — Calls for corrective actions consistent with findings and conclusions, does not reach further than warranted by discrepancies reported, and addresses the underlying cause.
- f. — Identifies and considers costs and risks in relation to potential benefits.
- g. — Takes into account practical constraints of implementing; considers feasibility in light of priorities of other agency programs and other realistic limitations, such as economics.
- h. — Presents alternative solutions when more than one course of action will correct a problem; discusses the alternatives, along with advantages and disadvantages, and recommends the best.
- i. — Appropriately uses matters for consideration when congressional prerogative is involved or when corrective action is based on a contingency or other assumption.
- j. — Avoids recommending additional studies, efforts already underway, or actions already completed.
- k. — Discloses all appropriate recommendations to correct the problems.

APPENDIX II

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8. \_\_\_ HANDLING AGENCY COMMENTS.

a. \_\_\_ Agency comments.

1. \_\_\_ Accurately portrays agency or third-party positions, content, and significance of comments.
2. \_\_\_ Includes copies of entire comments as an appendix if they are responsive and not too voluminous in relation to the size of the report; if not included, states reasons.
3. \_\_\_ States what type of official comments were obtained--oral or written.
4. \_\_\_ Explains if comments were received too late to incorporate.

b. \_\_\_ GAO responses.

1. \_\_\_ Evaluates comments objectively and, where rebuttal is appropriate, does so persuasively.
2. \_\_\_ Highlights any significant report modifications.
3. \_\_\_ Integrates significant information introduced by comments into text of product.
4. \_\_\_ Maintains constructive and objective tone.
5. \_\_\_ Resolves all substantive comments.

APPENDIX II

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9. — OVERALL PRESENTATION OF PRODUCT MESSAGE.
- a. — Format used was appropriate to the circumstances.
- b. — Concise.
1. — Product is no longer than necessary to communicate the information (letter within 10 pages).
2. — Message contains no needless repetition.
3. — Title is short and precise, and reflects the major message.
- c. — Clear and well-organized.
1. — Discussion of findings is carefully keyed to the objectives; reader can easily see that requester's questions are answered.
2. — Organization logically presents report's message.
3. — Language is simple, nontechnical, and clear.
4. — Key terms and concepts are defined at appropriate places.
5. — Unfamiliar abbreviations (acronyms) are used sparingly.
6. — Visual aids are appropriately used to clarify and summarize complex material.

APPENDIX II

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- d.  Balanced.
  - 1.  Presentation appears fair and impartial.
  - 2.  Tone is constructive and objective; encourages favorable reaction to findings and recommendations.
- e.  Professional appearance.
  - 1.  Printing and reproduction are high quality and complete; print is clear and uniform.
  - 2.  Visual aids are well-designed and properly sourced.
  - 3.  Table columns are aligned.
  - 4.  Final product includes no grammatical or typographical errors.
  - 5.  Abbreviations and acronyms are listed and defined.
- f.  Major contributors are identified.

**POLICY**

GAO products should be processed and distributed in a timely manner to meet the users' needs. Divisions and offices should ensure that the products meet GAO reporting requirements, as well as professional publication standards. The goal of final processing is to publish a quality product and provide copies to congressional requesters and to other interested parties when they need them.

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**PURPOSE**

While specific processing procedures are contained in individual divisions' and offices' processing orders, this chapter outlines the key steps necessary to print and distribute GAO reports. Appendix I provides a general checklist for processing and distributing GAO reports.

Information on processing and distributing video products, testimony, and bill comments appears in chapters 12.16, 12.17, and 12.18, respectively.

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**GAO REQUIREMENTS  
AND PROCEDURES**

**HOW ARE GAO  
PRODUCTS APPROVED  
FOR PUBLICATION?**

The key to obtaining final approval of a completed product is the signature package which is initialed by each person, within and outside the division or the office, whose approval is required.

Classified products require special handling for approval, and information on handling these products is contained in GAO Order 0930.1.

**Signature Packages**

The signature package is used to circulate the completed product for final approvals and signature by the Comptroller General, division or office heads, or directors, as appropriate. Signature package contents and sequence of approvals vary somewhat among divisions, depending on who is to sign the product and the division's or office's processing

procedures. Therefore, an Action Routing Slip (GAO Form 319) should be affixed to the signature package to identify to whom and in which sequence the package should be routed.

The signature package differs from the product package delivered to the Office of Publishing and Communications (OPC) for typesetting and/or printing. At the end of the approval process, the signature package is delivered to the Distribution Section, OPC. After product distribution, the Distribution Section returns the signature package to the division responsible for the final product. The signature package then should be filed inside the master product folder.

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Appendix II provides a general checklist for the contents of the signature package. Divisions and offices may develop unit-specific checklists to facilitate the compilation of the signature package and a sample of such a form is included as appendix IV.

An additional "package" should be delivered to the Office of Public Information (OPI), which provides the codes for the news media distribution that appears on the GAO Form 115. Since submission to OPI is not part of the approval process, a separate package should include a copy of the product and two copies of the GAO Form 115.

Explanatory  
Memorandum

For products signed by the Comptroller General, the signature package should contain a brief explanatory memorandum from the director through the division or office head if 50 or more staff-days were spent on the assignment.

The memorandum should be as concise as possible and include important information not included in the product, such as:

-- A statement that the product has been fully referenced or a description of the other procedures used to verify the accuracy of

the data and the soundness of the product's conclusions.

- Reference to previous or succeeding reports or testimony resulting from the same assignment or dealing with the same subject.
- Any special congressional interest or sensitivity (including possible request for GAO testimony).
- Any problems or disagreements as to scope, timing, method of reporting, staffing, etc., that may have developed with the requester(s) on congressional request assignments.
- Any unresolved issues or disagreements resulting from the review process, including the Office of the General Counsel's (OGC) review.
- Reasons for material slippages in the initial assignment staff-day estimate and the report issuance date.
- Any problems experienced in gaining the cooperation of the agency being audited, including access-to-records problems and their impact on the scope and the results of the assignment.
- A summary coordination statement identifying the other GAO divisions and offices with whom the product was coordinated and stating that no unresolved issues remain. If coordination was unnecessary or major issues remain unresolved, the memorandum should indicate this.
- A statement as to whether a finding with potential internal application has been brought to the attention of the responsible GAO official, if applicable.

In addition, a copy of the first and last pages of the most recent J-1 should be included to show staff-day summaries, job cost, and the assignment description information.

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Preparation of explanatory memorandums for reports signed below the Comptroller General level are optional, except for situations where the product may be highly sensitive or controversial. The memorandums for these products generally should be similar to the above and should be addressed to the division heads with a copy to the Assistant Comptroller General for Planning and Reporting (ACG/P&R). These products also should be discussed at the biweekly report review meeting with the Comptroller General.

Final Product  
Approvals

As part of final processing, several persons ensure that completed products meet division or office and GAO requirements: the writer-editor/reports analyst, the evaluator-in-charge, the assistant director, the issue area director, the director of planning and reporting, and the division or office head.

The writer-editor/reports analyst receives the signature package for copyediting and ensures that the product's grammar, punctuation, and spelling are correct and that the product adheres to GAO publishing style and format and oversees any necessary changes.

The assistant director and/or the evaluator-in-charge then should reread the product to ensure that the changes are appropriate, that all errors or inaccuracies have been caught, and that all referencing and review changes have in fact been incorporated. When this process is completed, the final product is ready for review and approval by the director, the director for planning and reporting, and the division or office head.

Final approvals also may be required of the Special Assistant to the Comptroller General, the ACG/P&R, the Office of Congressional

Relations (OCR), OGC, the Office of the Chief Economist, the Office of Security and Safety, and designated issue area specialist in other divisions or offices. (See ch. 12.13.) The reviews required should be indicated on the Action Routing Slip (GAO Form 319).

Divisions and offices may develop unit-specific checklists to facilitate the final reviews of products. A sample of such a form is included as appendix V.

**HOW ARE GAO  
PRODUCTS PREPARED  
FOR PRINTING?**

Chapter and letter reports must be typeset before being printed, unless they include classified material. Briefing reports and fact sheets generally should be typeset unless time constraints require printing from camera-ready copy prepared by divisions and offices. In either case, final documents should meet GAO's publication standards. Additionally, staff may require graphic services before products are ready to be printed.

**Chapter/Letter  
Reports**

The writer-editor/reports analyst takes the following material to the OPC Customer Service Desk to begin the typesetting process

- a report package with two paper copies of the product, including the original signed transmittal letter(s);
- a properly formatted computer disk for text and one for the graphics material, if any;
- original artwork and agency comment letters, if any, that will be included; and
- GAO Forms 312a (OPC Automated and Graphic/Design Services) and 312b (OPC Printing and Distribution Services).

OPC generally has typeset page proofs available in 2 to 5 working days. The writer-editor/reports analyst and/or the evaluator-in-charge then proofreads and annotates the page proofs and returns them to OPC for correction. "Repros" (corrected page proofs--

camera-ready copy) are usually available in 1 to 2 working days.

The writer-editor/reports analyst then reviews the corrected pages and signs off on the GAO Form 312a if the corrections have been made satisfactorily. The Customer Service Desk designates an issue date, which appears on the first page of the transmittal letter, and printing the final product generally takes 3 to 5 working days.

**Briefing Documents**

Briefing reports and fact sheets may be typeset but may be printed from final-typed, camera-ready copy prepared by divisions or offices if time constraints prevent typesetting. Whichever procedure is used, the end documents should be quality products.

The writer-editor/reports analyst should complete GAO Form 312a to request a typeset cover and other graphics services from OPC's Customer Service Desk at least 2 days before the product is to be submitted for printing. When the typeset cover is ready, writer-editors/reports analysts submit a product package to the Customer Service Desk that includes

- a camera-ready copy of the product,
- the cover, and
- GAO Form 312b.

The Customer Service Desk designates an issue date for the product, and printing takes from 3 to 5 working days. A copy of the printed product is made available to the writer-editor/reports analyst, who reviews and approves it for distribution in conjunction with OPC staff.

**Classified Products**

Printing classified products, which are not typeset, takes about 5 working days. A special cover and procedures are required. (See GAO Order 0930.1.)

Graphic Services

OPC developed Instant Chart software to facilitate the production of bar charts, line charts, and pie charts by GAO staff. This software permits staff to use data developed during the assignment to create graphics in the appropriate GAO style.

If products are to include visuals--graphs, charts, photographs, maps, drawings, and other illustrations--and the staff does not use the GAO software, early coordination with OPC is necessary to ensure proper format and to avoid processing delays. If graphic services are required, the evaluator-in-charge or the writer-editor/reports analyst should submit a request for the visuals to OPC's Customer Service Desk at least 5 working days before the product package is submitted for review, using GAO Form 312a.

While staff may submit rough sketches or written descriptions of the desired visual or may explain to a designer the kind of visual needed, a writer-editor/reports analyst should review and proofread the visuals for correct format, spelling, and grammar before they are submitted to OPC.

# Master Product  
Folders

The master product folder provides a clear record of the review process and contains key documents related to an assignment and all forms related to the processing and distribution of GAO products. (See pp. 12.13-14.) Appendix III provides a checklist of required documents for the master product folder.

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After the product has been issued, the master product folder should be kept with the master job file so that the folder can be readily accessed by staff when needed. For the first year after the assignment ends, the file generally should be kept on location with the responsible headquarters group that programmed and was responsible for the work. When the folder is no longer needed, it may be warehoused at the Federal Records Center for the rest of the retention period. This folder

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is subject to the same retention period as the workpapers and other files associated with the assignment.

Coordination  
Copies

When regional and/or overseas offices participated in the assignment, the writer-editor/reports analyst should provide a copy of the product as it went to printing to the evaluator-in-charge. The evaluator-in-charge then should send a copy to the participating unit(s). Since local agency officials may raise questions about the information in the product as soon as it is issued or when a congressional requester issues a press release, the responsible unit should have the most current copy of the product available to respond to questioners.

In rare instances, when regional and/or overseas offices need to provide a copy of a released report to a local agency official but the printed copies are unavailable, a copy of the product as it went to printing may be given provided the director's approval is obtained first.

MAY PRODUCTS BE  
ISSUED BEFORE  
PRINTING?

In rare instances, photocopies of the typewritten product may be issued to a requester(s) before it is printed when timing or certain circumstances, such as a press release or a congressional hearing, dictate an expedited release. This proposed release must be approved by division management, usually the director of planning and reporting, with OCR's concurrence.

If a report must be issued before printing, GAO will use prepublication copies that are signed and dated. When finally printed, copies will be backdated to carry the date of original release. Prepublication copies, which use a special cover (GAO Form 160), are official and fully attributable to GAO; therefore, no additional changes should be made.

After receiving OCR's approval for transmitting prepublication copies, the audit/

evaluation staff should hand-carry them to the requester(s). On multiple requester products, GAO must deliver copies to all requesters at the same time.

In those rare instances where a product must be provided to a requester before a prepublication copy is available, divisions and offices must have completed all necessary internal reviews and referencing and must clear this request with OCR and the ACG/P&R.

When prepublication or other approved copies are used, the ACG/P&R, OPI, and OCR should receive copies before release to the customer. The Distribution Section, OPC, makes any other distribution when printed copies are available.

**HOW ARE PRODUCTS DISTRIBUTED?**

GAO routinely distributes its printed products to oversight and/or interested congressional leaders, the affected agencies, the media, internal GAO officials, and other interested parties. The identification of product recipients generally is a manual process, but OPC is automating it to

- restructure the distribution lists by subject relevant to a division's or an office's areas of audit responsibility,
- facilitate interdivisional coordination of report distribution, and
- ensure the accuracy and the currency of the names and the addresses of recipients.

Until the automation process is completed, however, divisions and offices should follow the manual procedures for distributing products.

**Manual Process**

The Distribution Section, OPC, follows the instructions on the GAO Form 115 to distribute the printed products and related transmittal letters to requesters and other recipients. The form requires the division to list or designate all internal and external

recipients, obtain codes for the media and some other regular recipients from OPI, and compute the total number of copies to be printed. OPC then adds a number of copies for the reserve stock needed to fill requests from the public.

The distribution of printed unclassified products may be unrestricted (distributed immediately) or restricted (distributed after a delay designated by the requester). Distribution of unrestricted products, using a single GAO Form 115, is divided into "initial" and "subsequent" groups of recipients.

Initial distribution includes the requester(s), regular congressional committee recipients, and all internal GAO recipients. Distribution of unrestricted reports is made on the date the product is issued. Subsequent distribution includes all other recipients and is usually made within 24 hours of initial distribution.

If asked by the requester(s), external distribution of printed products may be restricted for up to 30 days. In restricted cases, two separate GAO Forms 115 are used. The "restricted" Form 115 should include the name of the requester(s) and all GAO recipients to whom the Distribution Section will distribute the printed product on the date of issuance. The "unrestricted" Form 115 includes the names of all other recipients to receive the product when the restriction period expires or is lifted.

If a requester releases a product before the end of the restriction period, OCR should be notified immediately so that it can direct the Distribution Section to distribute copies to all recipients.

To determine internal distribution, divisions and offices should list the recipients within that division or office in addition to participating and coordinating units that should receive copies of the completed

product. Other internal distribution to be included on the Form 115 for unclassified products includes:

<u>Copies</u>	<u>Recipient</u>
2	Assistant Comptroller General, Planning and Reporting
1	Director, Office of Policy
8	Office of Congressional Relations
25	Office of Public Information

**Automated Process**

The process of manually completing the GAO Form 115 will be streamlined as a result of developing routine mailing lists and mailing labels based on issue areas and/or subject matter.

**Mailing Lists**

Divisions and offices will develop mailing lists by issue area/subject matter for use in distributing GAO products. These lists are based on those congressional recipients and other interested parties who request copies of all GAO products related to that issue area/subject matter. Mailing labels automatically will be generated on the basis of these mailing lists. Therefore, the names, the titles, and the mailing addresses of individuals must exactly match on all mailing lists to prevent the unintentional mailing of duplicate copies of reports to the same recipient.

Separate GAO Forms 115 still will be required for restricted and unrestricted products identifying both the initial and subsequent distributions. In completing the GAO Forms 115, divisions and offices will cite

- the list number(s) applicable to those congressional leaders and other interested persons who should receive products on the basis of the issue area/subject matter,
- the media codes (obtained from OPI),

- internal GAO and division and office recipients, and
- one-time recipients that need not routinely receive products issued on this issue area/subject matter.

Directors will periodically review and update the issue area/subject matter lists for executive agency officials and other interested parties to ensure accuracy and correctness of names, addresses, and titles. Directors of planning and reporting will provide these lists to the Director, OCR.

To ensure the most accurate and current congressional names, addresses, and titles, OCR periodically will review all division and office lists and provide updates and corrections to OPC.

OPI will be responsible for maintaining and ensuring the accuracy and the currency of the media lists it develops.

Finally, directors, planning and reporting, will be responsible for having control systems to ensure that the lists developed by their divisions or offices are accurate and current.

**HOW ARE CHANGES  
TO PUBLISHED  
REPORTS MADE?**

In those rare instances when changing published reports is necessary, such as when significant errors or omissions are identified in products, the changes should be made using errata sheets prepared on division or office stationery. They should cite the product titles, numbers, and issue dates and must clearly explain the change(s), giving page, paragraph, and line references.

Directors should sign the errata sheets and, before printing, forward them (with a GAO Form 319 and a memorandum explaining the changes) to division or office heads for approval. If the Comptroller General signed the report, the division or office heads should submit proposed changes through the Director, OCR, to

the ACG/P&R for approval. The Director, OCR, also should receive copies of all errata sheets for products signed by division and office heads, directors, and regional managers.

The printed errata sheets must be sent to all report recipients listed on the original GAO Forms 115, and it also will be inserted in all copies available for subsequent distribution. The errata sheets, the memorandum explaining the change, and the GAO Form 319 must be filed in the master product folders.

If the changes are complex or extensive, however, directors should consider reissuing reports in lieu of issuing errata sheets. Approval for reissuance should be obtained from division or office heads for products signed by them and from the ACG/P&R for products signed by the Comptroller General. Before OPC will reprint a report, division or office heads must send a memorandum to the Director, OPC, indicating why the reports should be destroyed and reprinted.

Reissued products should be sent to the recipients listed on the GAO Forms 115 with brief cover memorandums indicating why they were reissued.

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**KEY  
RESPONSIBILITIES**

Division and office heads are responsible for devising systems that ensures that GAO products are processed and distributed in a timely manner. Directors, assistant directors, and evaluators-in-charge are responsible for ensuring that products meet division or office and GAO requirements and then are routed according to the division's or the office's final processing procedures.

Writer-editors/reports analysts are responsible for ensuring that products meet GAO editing and publication standards for either typesetting or printing. Because typeset products are produced from computer disks, division or office heads are

responsible for designating one or more persons to check the disk format before disks are sent to OPC for typesetting.

The Office of Congressional Relations is responsible for approving products for congressional requesters and for directing the Distribution Section to distribute restricted products at the appropriate time.

The Office of Publishing and Communications is responsible for ensuring that products conform to GAO's publication standards, for developing graphics and other visuals, and for typesetting, printing, and distributing products to users.

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**RELATED MATERIALS**

- |                         |  |
|-------------------------|--|
| # <u>Project Manual</u> | Chapter 11.2, "Assignment Files."  |
| GAO Orders              | 0411.1, "Operations Manual: Supplement for Secretaries and Typists."   |
| #                       | 0633.5, "Distributing and Handling Classified Material Through the Document Production Branch, Office of Publishing and Communications." |
| #                       |  |
| #                       |  |
| #                       | 0910.1, <u>GAO Security Manual</u> .   |
| Other Publications      | <u>Visual Communications Standards</u> , Office of Publishing and Communications.  |
|                         | <u>Typeset Documents: WordPerfect and Design Instructions</u> , Office of Publishing and Communications.                                 |
|                         | <u>Workstation Handbook</u> , Office of Information Resources Management.  |
| GAO Forms               | 115, Approval for Release and Distribution of Reports.   |
|                         | 124, Draft Report Clearance Statement.   |
|                         | 171, Prepublication Cover Sheet.   |

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**CHAPTER 12.14 PROCESSING AND DISTRIBUTING GAO PRODUCTS**

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279, Master Report Folder Gummed Label. (Will be renamed when stock is depleted.)

312a, OPC Automated and Graphic/Design Services.

312b, OPC Printing and Distribution Services.

319, Action Routing Slip.

**APPENDIX I:  
CHECKLIST FOR  
PUBLISHING PRODUCTS**

**BEFORE PUBLISHING**

- \_\_\_\_\_ B-number obtained from Legislative Support Section, OGC (formerly Index and Files) and typed on each page of the transmittal letter(s).
- \_\_\_\_\_ Report control number obtained from division/office and typed on the title page.
- \_\_\_\_\_ Referencing completed and referencing and other reviewer changes incorporated in final product.
- \_\_\_\_\_ Graphics in product prepared in conformance with GAO's policies and standards.
- \_\_\_\_\_ Media distribution information from OPI recorded on GAO Form 115 (Approval for Release and Distribution of Reports).
- \_\_\_\_\_ Signature package submitted to writer-editor/reports analyst staff. (See app. II for checklist of signature package contents.)
- \_\_\_\_\_ Copyedit and product check completed by writer-editor/reports analyst.
- \_\_\_\_\_ Writer-editors'/reports analysts' corrections incorporated in product.
- \_\_\_\_\_ Final-typed copy placed in signature package.
- \_\_\_\_\_ For classified products, see GAO Order 0930.1.

**Reviews and Approvals**

All the following approvals are obtained by initialing/signing the Action Routing Slip (Form 319) on the signature package:

- \_\_\_\_\_ Assistant director.

APPENDIX I

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- \_\_\_ Writer-editor/reports analyst staff.
- \_\_\_ Director, issue area.
- \_\_\_ Director of planning and reporting.
- \_\_\_ Division or office head.
- \_\_\_ Special Assistant to the Comptroller General, if appropriate.
- \_\_\_ Assistant Comptroller General for Planning and Reporting, if appropriate.
- \_\_\_ Office of the General Counsel.
- \_\_\_ Office of the Chief Economist, if appropriate.
- \_\_\_ Director, issue area of contributing division or office, if appropriate.
- \_\_\_ Office of Congressional Relations, if appropriate.
- \_\_\_ Official that is appropriate to sign basic and nonbasic transmittal letters.

Printing--Typeset  
Products

Writer-editor/reports analyst or evaluator-in-charge submit the following materials to OPC:

- \_\_\_ A properly formatted computer disk for text material and one for graphics material, if any.
- \_\_\_ Two typed copies of product, including original signed letter.
- \_\_\_ Original artwork and agency comments, if any.
- \_\_\_ GAO Forms 312a and 312b.
- \_\_\_ Signature package to Distribution Section.

APPENDIX I

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\_\_\_\_\_ Typeset page proofs proofread by writer-editor/reports analyst and/or evaluator-in-charge and corrected by OPC.

Writer-editor/reports analyst also:

\_\_\_\_\_ Checks and approves corrected page proofs.

\_\_\_\_\_ Approves the printed copy of the product for distribution in conjunction with OPC staff.

Printing--Notypeset  
Products

\_\_\_\_\_ Typeset cover prepared by OPC.

\_\_\_\_\_ Camera-ready copy of product with cover; original artwork and agency comments, if any; and applicable GAO Form 312b submitted to OPC.

\_\_\_\_\_ Signature package to the Distribution Section.

\_\_\_\_\_ Writer-editor/reports analyst, in conjunction with OPC staff, approves the printed copy for distribution.

AFTER PUBLISHING

Distribution

\_\_\_\_\_ Distribution Section distributes printed product as directed on GAO Form 115 in signature package.

\_\_\_\_\_ Restricted product delivered to (1) requester(s) and GAO recipients (marked with a label to show the restriction) on issue date and (2) to all other recipients (without the label) when restriction period ends.

\_\_\_\_\_ Unrestricted product distributed to all recipients on or about issue date.

\_\_\_\_\_ Signature package/master product folder returned to programming division for storage.

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**APPENDIX II:  
CHECKLIST FOR  
SIGNATURE PACKAGE**

- \_\_\_\_\_ Action Routing Slip (GAO Form 319),  
affixed to outside of folder,  
identifying who reviews final product  
and in what sequence.
- \_\_\_\_\_ One copy of product along with basic and  
nonbasic transmittal letter(s),  
including small personalized transmittal  
letters, if appropriate.
- \_\_\_\_\_ GAO Form 115 (Approval for Release and  
Distribution of Reports).
- \_\_\_\_\_ Congressional request letter, OCR  
memorandums, or other material  
documenting the product request, if  
appropriate.
- \_\_\_\_\_ A brief explanatory memorandum from the  
director if 50 or more staff-days were  
spent on assignment.
- \_\_\_\_\_ Any other material specified by the  
division's or office's processing order.
- \_\_\_\_\_ First and last pages of most recent J-1.

**APPENDIX III:  
CHECKLIST FOR MASTER  
‡ PRODUCT FOLDERS**

- \_\_\_\_\_ Summary of results of message conferences.
- \_\_\_\_\_ Referenced draft, referencer's review sheets, and referenced changes.
- \_\_\_\_\_ Drafts reviewed
  - \_\_\_\_\_ internal division or office with comments received, annotated to show disposition of comments and
  - \_\_\_\_\_ external to division or office for GAO coordination with comments received, annotated to show disposition of comments.
- \_\_\_\_\_ GAO Forms 124 (Draft Report Clearance Statement).
- \_\_\_\_\_ Memorandum summarizing results of exit conferences.
- \_\_\_\_\_ Draft approved for external release for advance review/comments.
- \_\_\_\_\_ Written agency comments, if obtained.
- \_\_\_\_\_ Annotated draft showing changes made after agency comments.
- \_\_\_\_\_ Other correspondence determined to be pertinent by division management.
- \_\_\_\_\_ GAO Form 185--"Statement of GAGAS Determination and Related Certifications."
- \_\_\_\_\_ Control copy of computer disk.
- \_\_\_\_\_ Signature package, including the Action Routing Slip.
- \_\_\_\_\_ Copy of agency's required 720 response, when received, if applicable.

APPENDIX IV:  
SAMPLE CHECKSHEET FOR  
PROCESSING PACKAGES

CHECKLISTS FOR CONTENTS OF PRODUCT PROCESSING PACKAGES AT GGD  
FORM 3 STEPS 7, 10, 15, AND 18

**CHECKLIST FOR CONTENTS  
PRELIMINARY REVIEW PACKAGE  
(STEP 7)**

Outside of Folder

\_\_\_ GGD Form 3

\_\_\_ This checklist

<u>Left Side of Folder</u>	<u>Right Side of Folder</u>
___ Request letter, if applicable	___ A double-speed copies of product
___ OCR memos	
___ DNTAC Design Assessment Form	
___ 1 copy of latest J-1	
___ GAO Forms 117 and 124 (To Be signed by the Director (P&R))	

Note: Use blue folder for ACC and director signed products and tan for the CC.

\_\_\_\_\_  
Director's Secretary

**CHECKLIST FOR PACKAGE  
TO SEND REPORT FOR COMMENT  
(STEP 10)**

Outside of Folder

\_\_\_ GGD Form 3

\_\_\_ This checklist

<u>Left Side of Folder</u>	<u>Right Side of Folder</u>
___ Completed GAO Forms 117 and 124	___ Undated original of each agency transmittal letter in final for ACC's signature
___ Request letter, if applicable	
___ OCR memos	___ Greenlined copy showing all changes since step 7.
	___ Annotated copies of drafts reviewed by RR and ACC
	___ One double-speed copy of draft

\_\_\_\_\_  
Director's Secretary

**CHECKLIST FOR FINAL REVIEW PACKAGE  
(STEP 15)**

Outside of Folder

\_\_\_ GGD Form 3  
\_\_\_ This checklist

<u>Left Side of Folder</u>	<u>Right Side of Folder</u>
___ Request Letter	___ 3 double-spaced copies of product
___ OCR memos	___ 3 copies of annotated agency comments
___ GAO Forms 117 and 124 (To be signed by the Director (P&R))	

\_\_\_\_\_  
Director's Secretary

**CHECKLIST FOR SIGNATURE PACKAGE  
(STEP 16)**

Outside of Folder

\_\_\_ Form 319 routing slip  
\_\_\_ GGD Form 3  
\_\_\_ This checklist

<u>Left Side of Folder</u>	<u>Right Side of Folder</u>
___ Undated originals of basic and non basic transmittal letters for signature of the person signing the report.	___ Greenlined copy showing all changes since Step 11. (If no agency comments, show all changes since step 7.)
___ Explanatory memorandum--DATED--(from the Director to (a) the CG, through the ACG/GGD, on CG-signed reports or (b) the ACG/GGD, on ACG and Director-signed reports-- no memo required unless 50 or more staff days were spent on assignment). (See CH 12.14-2 to 12.14-3.)	___ One clean copy of draft (form will depend on whether it's being typeset or not)
___ Completed GAO Forms 117 & 124	___ Annotated drafts from last review by RR (step 15 or if no agency comments, include drafts reviewed by RR and ACG at step 7)
___ Completed GAO Form 115--initial and subsequent distribution	
___ 1 copy of latest 3-1.	
___ Originals of 1) request letter, 2) agency comments, and 3) any figures to be inserted as appendices to report.	
___ Copy of request letter, OCR memos and other pertinent background material	

\_\_\_\_\_  
Director's Secretary

GGD Form 3A  
October 1989

APPENDIX V:  
 SAMPLE CHECKSHEET FOR  
 PRODUCT APPROVAL

Report Title: \_\_\_\_\_ Report Control No.: \_\_\_\_\_  
 \_\_\_\_\_ Job Code No.: \_\_\_\_\_  
 Evaluator-in-charge: \_\_\_\_\_ Phone No.: \_\_\_\_\_  
 Assistant Director/Director: \_\_\_\_\_

---

	<u>SURNAME/DATE</u>	<u>REMARKS</u>
1. Audit work completed.	_____	_____
2. First draft to Assistant Director.	_____	_____
3. Assistant Director to Writer-Editor and return.	_____	_____
4. Assistant Director to Director.	_____	_____
5. Director to Referencer.	_____	_____
6. Director to Writer-Editor and return.	_____	_____
7. Director to Report Review/OACG.	_____	_____
8. Report Review/OACG to Director.	_____	_____
9. Director to Writer-Editor and return.	_____	_____
10. Director to Report Review/OACG.	_____	_____
11. Report Draft to Agency for Comment.	_____	_____
12. Agency Comment received.	_____	_____
13. Assistant Director to Director.	_____	_____
14. Director to Referencer.	_____	_____
15. Director to Report Review/OACG.	_____	_____
16. Report Review/OACG to Director.	_____	_____
17. Director to Writer-Editor and return.	_____	_____
18. Director to Report Review/OACG.	_____	_____
19. Report Review/OACG to Writer-Editor.	_____	_____
20. Report Issued.	_____	_____

GGD 3  
 May 1989

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**CHAPTER 12.15 SPECIAL CONSIDERATION AND HANDLING OF CLASSIFIED,  
RESTRICTED, AND SENSITIVE INFORMATION IN GAO PRODUCTS**

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**POLICY**

GAO's policy is to fully support its findings, conclusions, and recommendations by including all relevant and significant information in its products. However, classified, restricted, and/or sensitive information requires special consideration before inclusion in GAO products.

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**GAO REQUIREMENTS  
AND PROCEDURES**

**WHAT CONSTITUTES  
CLASSIFIED,  
RESTRICTED, AND  
SENSITIVE  
INFORMATION  
OR MATTERS?**

Classified information is information that executive branch authorities have determined must be protected against unauthorized disclosure in the interest of national security.

Restricted information is unclassified information that by statute or regulation must be safeguarded against disclosure to the public. Examples of restricted information include, but are not limited to, that designated for internal GAO use only, official use only, or limited official use; certain geological and geophysical information; proprietary information; tax information; privacy data; private employee benefit plan information; and unclassified nuclear information.

Sensitive information or matters requiring special consideration include (1) referrals of possible noncompliance with laws and regulations to the Department of Justice, (2) issues in litigation, (3) agency decisions in process, and (4) identifying people.

**HOW SHOULD  
CLASSIFIED  
AND RESTRICTED  
INFORMATION  
BE HANDLED?**

GAO prefers to issue its products in an unclassified/unrestricted fashion so they may have the widest possible distribution. Every effort should be made to get the classifying agency to specifically identify the classified or restricted portions in a report so it can be properly safeguarded. If addressees need the classified or restricted information, GAO's second option is to issue an unclassified or an unrestricted product for

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**CHAPTER 12.15 SPECIAL CONSIDERATION AND HANDLING OF CLASSIFIED, RESTRICTED, AND SENSITIVE INFORMATION IN GAO PRODUCTS**

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general distribution and another product containing the classified or the restricted information, with distribution limited to those with appropriate clearances and a need to know.

A critical standard that must be met in choosing either option is that the unclassified or the unrestricted version must be clear and persuasive on its own merits. If this is not possible or if the subject matter requires it, then GAO will issue a single product containing the classified or the restricted information. This is the least desirable option.

Classified  
Information

If a classified product is needed to satisfy the assignment's objective, the following apply:

- GAO does not have the right to classify or declassify information. By law, that right is restricted to the executive branch. Therefore, security reviews will be performed by the appropriate agency at the request of the division originating the product. Until the security review is completed, GAO will assign a temporary classification to the product equal to the highest classification of any data used therein and afford that product appropriate safeguards. During the security review, the classifying agency should be encouraged to carefully review draft products with the objective of declassifying or downgrading classified information where possible.
  
- GAO products have special covers and markings to indicate when they contain classified data. Draft products use GAO Forms 165, 166, or 167 depending on the classification; final products have gray covers with red borders. The classification is noted on the cover and on each page containing classified data. Specific classified words, paragraphs, or segments of text and/or figures should be appropriately marked.

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**CHAPTER 12.15 SPECIAL CONSIDERATION AND HANDLING OF CLASSIFIED,  
RESTRICTED, AND SENSITIVE INFORMATION IN GAO PRODUCTS**

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- Distribution is limited to those having appropriate security clearances and a need to know. The Office of Congressional Relations will make this determination for congressional recipients and their staffs.
- All classified data and products must be afforded the correct security protection as required by the Office of Security and Safety (OSS).

**Restricted  
Information**

If restricted information is necessary to satisfy the assignment's objectives, limitations on distribution will depend on the type of restricted information to be included. For example, certain tax information may be disclosed outside GAO only to three specific congressional committees and to the Internal Revenue Service.

Therefore, distribution will be limited to recipients authorized by statute or regulation and having a need to know. Such information must be provided the appropriate safeguards required by OSS.

As with classified information, the originating agency should be encouraged to carefully review draft products with the objective of releasing restricted information if at all possible.

**HOW SHOULD SENSITIVE  
MATTERS BE HANDLED?**

**Referrals to the  
Department of  
Justice**

If GAO's work discloses evidence that federal laws, regulations, requirements, or agreements have not been complied with, the matter may be referred to the Department of Justice. However, the GAO product (including briefings and testimony) normally should not discuss this referral without prior approval by the Office of the General Counsel (OGC). Also, such matters should be coordinated with the Office of Special Investigations before referral to Justice.

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**CHAPTER 12.15 SPECIAL CONSIDERATION AND HANDLING OF CLASSIFIED, RESTRICTED, AND SENSITIVE INFORMATION IN GAO PRODUCTS**

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GAO usually informs appropriate congressional committees and the agency involved of any referrals to the Department of Justice, but referrals should not be discussed with the press or other communications media without division management's prior approval.

**Issues in Litigation**

Pending court cases and related facts may be discussed in GAO products. However, opinions should not be expressed on issues to be resolved by the courts unless there are mitigating circumstances and prior approval has been obtained from OGC.

In all cases when a draft or a final product discusses or expresses an opinion regarding ongoing litigation, the specific wording must be approved by OGC.

**Agency Decisions in Process**

When the product includes information about agency decisions currently in process, GAO must exercise caution so as not to inadvertently intervene in that process. This is particularly critical when the release of such information could put the government or other affected parties at a disadvantage. Examples include the release of information on sensitive procurements and potential government programs whose details have not been made public.

**Identifying Organizations and People**

GAO products will normally identify organizations and titles of people responsible for the activities discussed. People will generally not be named, but divisions and offices may make exceptions if warranted.

A product might identify a person who was the subject of an inquiry into alleged wrongdoing or a succession of people occupying a single position or office if it were important to distinguish between them. In making this decision, management should pay particular attention to those instances when pledges of confidentiality have been given (see General Policy Manual (GPM), p. 7.0-5) or when the disclosure of people's names could adversely affect them. Also, GAO's policies on exit

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**CHAPTER 12.15 SPECIAL CONSIDERATION AND HANDLING OF CLASSIFIED, RESTRICTED, AND SENSITIVE INFORMATION IN GAO PRODUCTS**

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conferences and obtaining comments on draft reports should be observed. (See GPM, p. 14.0-4.)

**WHERE ARE DETAILED INSTRUCTIONS FOUND?**

GAO Order 0910.1 and the accompanying GAO Security Manual, currently under development, will provide detailed instructions on products containing classified and restricted information. It will describe how the pages of GAO products are to be marked to identify this information, which cover sheets are required to accompany GAO products, and what review processes and safeguards (physical security measures) are to be used to protect the information. The current detailed instructions are contained in the orders listed in "Related Materials."

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**KEY RESPONSIBILITIES**

All GAO employees having access to classified, restricted, or sensitive information are responsible for protecting it against unauthorized disclosure in accordance with applicable GAO orders.

Directors, assistant directors, and regional managers are responsible for ensuring that classified, restricted, or sensitive information is included in GAO products only when necessary for persuasiveness and clarity. They are also responsible for obtaining the necessary approvals when sensitive matters are discussed in the products.

The Director, Office of Congressional Relations, is responsible for determining the security clearance of intended congressional recipients of classified reports. Division and office heads are responsible for ensuring that other intended recipients of classified GAO products have a need to know and the proper clearance or the appropriate authorization in the case of restricted products. Overall guidance and assistance is available in the forthcoming GAO Security Manual and from the Office of Security and Safety.

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**CHAPTER 12.15 SPECIAL CONSIDERATION AND HANDLING OF CLASSIFIED,  
RESTRICTED, AND SENSITIVE INFORMATION IN GAO  
PRODUCTS**

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The Director of the Office of Publishing and Communications is responsible for ensuring that products containing classified or restricted information are distributed only to recipients designated by the issuing division or office.

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**RELATED MATERIALS**

General Policy  
Manual

Chapter 7.0, "Obtaining Access to Information."

Chapter 14.0, "Agency Relations."

Project Manual

Chapter 11.1, "Workpapers."

GAO Orders

0135.1, "Audit Assignments Involving Access to Tax Information."

0135.3, "Audits of Financial Institution Regulatory Agencies."

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#

0633.5, "Distributing and Handling Classified Material Through the Document Production Branch, Office of Publishing and Communications."

0910.1, GAO Security Manual.

0940.2, "Safeguarding Geological or Geophysical Information."

0950.1, "Unauthorized Release of Draft or Restricted GAO Reports, or Their Contents."

1130.1, "Handling Information Indicating Violations of Federal Criminal Law and Potential Fraud or Abuse in Agency Programs and Operations."

GAO Forms

165, Classified Document Cover Sheet (Top Secret).

166, Classified Document Cover Sheet (Secret).

167, Classified Document Cover Sheet (Confidential).

**POLICY**

Video reports/clips are one medium GAO uses to communicate a message when it is the best, if not the only, way to convey the magnitude of the issues or conditions discussed. While these products may be highly effective in supplementing other reporting mechanisms, such as testimony, the primary consideration for using a video should be whether it is

- tied to some key congressional action or date,
- the best medium to convey GAO's message, and
- essential to see the event to fully appreciate the issues discussed.

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# **PURPOSE**

While GAO uses video products for training situations, to document conferences or seminars, or as a publicity tool, this chapter focuses on those video products used to communicate information regarding GAO's auditing and evaluation efforts.

To ensure that these video products meet GAO communication standards and procedures, early and continued coordination with specialists--video communications specialists, the Office of Policy, the Office of Congressional Relations (OCR), the Office of the General Counsel (OGC), and writer-editors/reports analysts--is necessary to ensure that the latest information on preparing and using video products is available.

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**WHEN SHOULD VIDEO PRODUCTS BE CONSIDERED?**

Video products may be used to either communicate the results of GAO's work or be used in conjunction with the presentation of such results. To be most effective, video products should be linked to some key congressional event, such as debating major policy proposals or legislative reauthorizations, where this type of presentation clarifies the issue for an audience that will act on the information.

Video products are expected to be used only when they are the best medium to convey GAO's message and are essential for understanding the issue and/or physical conditions. They use a combination of sights and sounds to present a short, but powerful, message.

GAO generally uses two types of video products:

- # -- A video report stands on its own and  
# includes a well-developed message,  
# extensive visual material, and generally  
# should be professionally narrated. The  
# report should be brief--no longer than 15  
# minutes--and generally based on a recently  
# issued report or accompanies a report.
  
- # -- A video clip does not stand on its own but  
# is used in congressional testimony or key  
# briefings. Its usefulness is to help GAO  
# get the message across in visual form,  
# which would be difficult to describe orally  
# or in writing.

At times, video products may reemphasize GAO positions previously taken, serve to tie together a broader message than previously presented narratively, or briefly enhance GAO's message at congressional briefings or during testimony. For example:

- When the Superfund reauthorization was being debated, GAO's video report crystallized the questions and presented a quick, visual overview of a complex subject. The product, presented on the congressional network, pulled together the prior messages and visually depicted the deteriorating conditions, emphasizing the need for congressional action.

Using video clips in conjunction with testimonies provides an excellent opportunity to enhance a customers understanding of a complex issue in those instances where it would be difficult to, if not impossible, to

**POLICY**

GAO will audit the financial statements of federal agencies, government corporations, pension plans, and legislative activities to determine whether an entity's financial statements present fairly its financial position and the results of operations in accordance with generally accepted accounting principles (GAAP). These audits also will report on the entity's internal accounting controls and compliance with laws and regulations as required by generally accepted government auditing standards (GAGAS)--"the Yellow Book."

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**GAO REQUIREMENTS  
AND PROCEDURES**

**WHAT DO FINANCIAL  
STATEMENT AUDIT  
REPORTS CONTAIN?**

The Financial Statement Audit Report includes three basic reports bound together in a single GAO report that is issued at the conclusion of a financial statement audit. This report includes the:

- Opinion on Financial Statements.
- Report on Internal Controls.
- Report on Compliance with Laws and Regulations.

In addition, GAO sends a management letter to senior management or the board of directors to communicate suggestions for correcting weaknesses in internal controls and other matters noted during the audit. These weaknesses, while important, would not have had a material impact on the fair presentation of the financial statements. Material weaknesses in internal control are included in the Report on Internal Controls.

GAO uses standard report language on all financial audits as prescribed by the American Institute of Certified Public Accountants' (AICPA) Statements on Auditing Standards and by the Accounting and Financial Management Division's (AFMD's) Financial Audits Practice

Bulletins. Any departures from the standard language for the three basic reports must be approved by the Director, Financial Audits.

The financial statements represent the entity's determination of its financial position and GAO cannot unilaterally adjust or change them. Instead, GAO should encourage the entity to make necessary adjustments or changes. If necessary adjustments are not made and where the amounts involved are material, GAO's opinion should identify the specific exceptions and the dollar impact.

If the entity plans to publish its financial statements and to include only GAO's opinion thereon, the opinion and the reports on internal controls and compliance with laws and regulations should be separately signed and delivered to the entity. The financial statement opinion in the published reports should refer to the separately delivered reports on internal controls and compliance with laws and regulations.

Opinion on  
Financial  
Statements

GAO's opinion on the financial statements should be accompanied by the following financial statements:

- Statement of Financial Position (balance sheet).
- Statement of Operations.
- Statement of Cash Flows.
- Statement of Reconciliation to Budget Reports (federal agencies only).

The entity prepares the financial statements; however, all of the above statements may not be required for an entity. GAO may provide assistance and suggestions to improve the financial statements and related disclosures, but the financial statements remain the entity's responsibility.

The opinion identifies the financial statements audited in an opening (introductory) paragraph, describes the nature of an audit in a scope paragraph, and expresses the auditor's opinion in a separate opinion paragraph. The report includes the following basic elements:

- A title that includes the word "independent"--Independent Auditor's Report.
- A statement that the financial statements identified in the report were audited.
- A statement that the financial statements are the responsibility of the entity's management and that the auditor's responsibility is to express an opinion on the financial statements on the basis of the audit.
- A statement that the audit was conducted in accordance with generally accepted government auditing standards.
- A statement that GAGAS requires that the auditor plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.
- A statement that an audit includes
  - examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements;
  - assessing the accounting principles used and significant estimates made by management; and
  - evaluating the overall financial statement presentation.
- A statement that the auditor believes that the audit provides a reasonable basis for the opinion.

- An opinion as to whether the financial statements present fairly, in all material respects, the financial position of the entity as of the balance sheet date and the results of its operations and its cash flows for the period then ended in conformity with GAAP (for federal agencies).
- The manual signature of the Comptroller General or other designated signatory and the printed name and title.
- The date of the audit report--the last day of field work.

The form of the auditor's standard report on financial statements covering a single year follows:

Independent Auditor's Report

We have audited the accompanying balance sheet of X agency as of September 30, 19XX, and the related statements of income and cash flows for the year then ended. These financial statements are the responsibility of the agency's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of X agency as of [at] September 30, 19XX, and the results of its operations and its cash flows for the year then ended in conformity with GAAP.

Charles A. Bowsler  
Comptroller General  
of the United States

At times, the Assistant Comptroller General for AFMD will sign these reports.

#### Types of Opinions

GAO's opinion on an entity's financial statements is based on (1) the results of its examination of the accounts conducted in accordance with GAGAS and (2) any exceptions or departures from GAAP. The basis for the type of opinion issued is as follows:

-- Unqualified opinion. An unqualified opinion states that the financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of the entity in conformity with GAAP.

Explanatory language may be added to the auditor's standard report. Certain circumstances, while not affecting the auditor's unqualified opinion on the financial statements, may require that the auditor add explanatory paragraphs (or other explanatory language) to the report. For example, a "matter of emphasis" paragraph(s) may be added to provide essential background or clarifying information that should be considered in conjunction with GAO's opinion.

In the event that GAO concludes there is substantial doubt about an entity's ability to continue as a going concern, the audit procedures and appropriate report language are contained in the AICPA Statement on

Auditing Standards (SAS) No. 59--The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern.

- Qualified opinion. A qualified opinion states that, except for the effects of the matter(s) to which the qualification relates, the financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of the entity in conformity with GAAP (for federal agencies).
- Adverse opinion. An adverse opinion states that the financial statements do not present fairly the financial position, results of operations, or cash flows of the entity in conformity with GAAP (for federal agencies).
- Disclaimer of opinion. A disclaimer of opinion states that the auditor does not express an opinion on the financial statements.

AICPA SAS No. 58--Reports on Audited Financial Statements--discusses these opinions in greater detail.

Reports on  
Internal Control

As part of an audit intended to express an opinion on an entity's financial statements, GAO considers the internal control structure of the entity in planning and performing the audit and assesses the control risk. An entity's internal control structure consists of three elements--the control environment, the accounting system, and the control procedures.

In accordance with GAGAS, a written report must be prepared describing the auditor's consideration of the entity's internal control structure. This report usually will be bound as part of GAO's overall report, but it also may be issued as a separate report for publication in the entity's annual report.

The report on internal controls should include, as a minimum, (1) a discussion of the scope of the auditor's work in obtaining an understanding of the internal control structure and assessing control risk, (2) a description of the entity's major internal control categories, and (3) an identification of any material weaknesses in internal controls.

The report on internal controls will be limited to the control categories considered and the nature and extent of audit procedures followed. Generally, the report will be limited further to discussing:

- The control environment to the extent the auditor has sufficient knowledge to assess risk, identify weaknesses, and recommend appropriate corrective action.
- The accounting system for those cycles, accounts, or transaction classes that the auditor has a sufficient knowledge to assess risk, identify weaknesses, and recommend appropriate corrective actions.
- Those essential control procedures that are missing, have not been adequately designed, or have not been placed in operation for those cycles, accounts, or transaction classes that the auditor has a sufficient knowledge to assess risk and recommend appropriate corrective actions.
- Those control procedures for the cycles, accounts, or transaction classes that the auditor has a sufficient knowledge to assess risk and that the auditor has tested sufficiently to identify weaknesses in their design, operation, and effectiveness and recommend corrective actions.

To the extent that essential policies and control procedures are sufficiently tested, the auditor may give positive assurance in the report as to the effectiveness of control

procedures within a cycle, account group, or transaction class.

Reports on  
Compliance With  
Laws and  
Regulations

GAGAS requires that the auditor prepare a report on the tests of the entity's compliance with applicable laws and regulations. This report should include a statement of positive assurance that the entity is in compliance for the transactions tested and a statement of negative assurance for the transactions not tested. The report also should include all material instances of noncompliance with laws or regulations.

If the audit uncovers the occurrence of illegal acts that could result in criminal prosecution, this information normally should be sent to the top official of the agency and not included in the report on internal controls.

Reliance on an  
Independent Public  
Accountant's  
Opinion

At times, GAO engages an independent public accountant to assist in carrying out its statutory audit responsibility for government corporations. In these cases, GAO reports to the Congress but relies on the opinion expressed by the independent public accountant. To ensure the reasonableness of the independent public accountant's work and to determine the extent to which GAO may rely on the opinion expressed, GAO will determine whether

- the financial statements were prepared in accordance with GAAP,
- the audit was conducted in accordance with GAGAS, and
- the auditor complied with other applicable professional standards.

In these instances, GAO will do sufficient testing and monitoring of the work done by the independent public accountant. GAO's report will include the scope of its work to evaluate the reasonableness of the independent public accountant's work and, if appropriate,

assurance that the independent public accountant's opinion on the entity's financial statements may be relied on. For more information on the steps required to evaluate the efforts of independent public accountants, see Technical Guideline 8.1.1.

HOW ARE MANAGEMENT LETTERS USED?

In addition to the three basic reports, GAO issues a report and/or a management letter that may include findings or observations regarding accounting, financial reporting, and operating procedures and controls that do not materially affect the financial statements. Because the scope of a financial statement audit is not intended to develop the cause and effect of an internal control weakness, all the necessary elements of a finding may not be present to support a recommendation(s) for corrective action.

Reports with recommendations are usually Group II reports addressed to the agency head, with a copy to the respective oversight committees. These reports should contain the appropriate legal citation (31 U.S.C. 720) that requires the agency head to report the status of corrective actions.

In those instances where the findings are not fully developed to support recommendations, the findings are presented in management letters with sufficient information to permit the agency to further investigate the areas of concern and take corrective action. In subsequent audits, GAO should follow up on the status of these agency actions even though GAO had not made formal recommendations.

Management letters may involve a message that is more of an observation or suggestion and should be addressed to the chief financial officer with a courtesy copy to the agency head.

Additionally, the Report on Internal Controls and the Report on Compliance with Laws and Regulations should make reference to the management letter and/or report issued.

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**CHAPTER 12.19 FINANCIAL STATEMENT AUDIT REPORTS**

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**KEY  
RESPONSIBILITIES**

All reports on financial statement and related management letters must be coordinated with and approved by the Director, Financial Audits. Unless previously approved, the draft report and statements must be reviewed by AFMD's Accounting Policy Group. Unresolved accounting or reporting issues will be decided by the Assistant Comptroller General, AFMD.

---

**RELATED MATERIALS**

- General Policy Manual Chapter 9.0, "Developing Findings, Conclusions, and Recommendations."
- # Project Manual Policy Bulletin No. 4, "Standards and Policies for Detecting Errors, Irregularities, Abuse, or Illegal Acts."
- Other Publications AFMD Financial Audit Group's Practice Bulletins.
- Government Auditing Standards (Yellow Book).
- Standards for Internal Controls in the Federal Government, GAO.
- Title 2 of GAO's Policy and Procedures Manual for Guidance of Federal Agencies.
- Technical Guideline 8.1.1, "Review of Independent Public Accountant's Work."
- AICPA Statements of Auditing Standards.
- State and Local Government Audit Guides.
- Financial Accounting Standards Board Current Text.
- Government Auditing Standards Board Current Text.

# POLICY GAO uses correspondence products to transmit thoroughly analyzed, substantive information to congressional requesters, agency officials, and the public when doing so best serves the needs of assignments. To qualify as a product, correspondence should transmit substantive information, meet GAO's quality standards, and generally have a more limited distribution--those directly affected and other interested parties.

#  
#  
#  
#

---

PURPOSE This chapter recognizes the use of this product type as a means to provide flexibility in communicating GAO's interim or final results. GAO uses correspondence to

#

# -- provide substantive information that is time-critical to users,

# -- provide assignment results to lower level agency officials who can act on the information provided, or

#

# -- close out assignments and document the results of GAO efforts.

# This chapter focuses on correspondence products used to provide attributable information to external audiences.

# GAO's administrative correspondence generally is discussed in chapter 12.2 and comments on proposed legislation are discussed in chapter 12.18.

---

WHY DOES GAO USE THE CORRESPONDENCE PRODUCT? Correspondence plays a fundamental role in documenting and communicating to external parties GAO's results of audit/evaluation assignments. GAO staff could use correspondence to quickly convey a message and give recipients attributable information.

#

# Generally, correspondence addresses a more narrowly scoped issue; has limited applicability beyond the assessed program or

#

# function; and, therefore, has a more targeted  
# audience and generally limited distribution.

# Correspondence could be used to provide an  
# interim, attributable document to  
# congressional recipients to generate immediate  
# action on the information provided. For  
# example, in some instances, a requester may  
# have a specific need for a GAO analysis  
# segment during congressional deliberations.  
# Yet, based on the work currently underway, a  
# chapter or letter report may be several months  
# from completion. In these instances,  
# providing an interim product based on GAO's  
# work would be appropriate.

# Staff could also use correspondence to provide  
# assignment results, and possibly  
# recommendations, to lower level agency  
# officials to achieve quick corrective action  
# when the nature of such a message would not  
# require invoking the provisions of 31 U.S.C.  
# 720. (See Communications Manual, ch. 12.10,  
# for additional information on making  
# recommendations.)

# Staff should use correspondence to supplement  
# a previously issued product (report or  
# testimony) only when an additional body of  
# work or substantive analysis occurs. It is  
# not fair to count this as a product if it is  
# used as a conduit to transmit information.

# The correspondence product should transmit  
# substantive information, which has been  
# thoroughly analyzed and meets GAO's quality  
# standards.

---

WHAT SHOULD BE  
CONSIDERED IN  
# USING  
# CORRESPONDENCE?

Correspondence should be used when doing so  
best meets GAO's need to be responsive to  
users of GAO information. Generally, the  
following conditions should apply:

# -- Limited scope, not complicated, not overly  
# sensitive, and a single or simple issue(s):  
# Correspondence is a good fit when  
# presentations are straightforward covering

- # simple issues of narrow or limited scope.  
# For broader issues and those that are  
# complex, sensitive, or cross-cutting, staff  
# should consider issuing a letter or chapter  
# report where the format lends itself to a  
# more detailed presentation of the facts  
# developed and the conclusions and  
# recommendations reached.
- # -- Urgency for an attributable product:  
# Requesters need attributable GAO products  
# to meet urgent legislative needs. This  
# product line would be appropriate.
- # -- Communicating results to lower level  
# officials: This product line can convey  
# interim and final results of GAO's work,  
# particularly if quick results are expected.
- # -- Limited or narrow recommendations: While  
# recommendations to lower level agency  
# officials may be presented in  
# correspondence, any far-reaching  
# recommendations or matters for  
# congressional consideration should be  
# presented in more appropriate report  
# formats.
- # -- Unique program or activity findings:  
# Correspondence focuses on a narrowly  
# scoped, noncross-cutting issues.
- # -- Brevity: Correspondence is intended to  
# quickly explain the issues at hand and  
# should take only a few pages to convey  
# GAO's message.
- # -- Need to document GAO's actions on an  
# assignment: In some instances, GAO merely  
# needs to provide written documentation of  
# the work performed and the findings  
# developed on an assignment.

**WHAT QUALITY ASSURANCE IS NEEDED FOR CORRESPONDENCE?**

As GAO searches for ways to improve its responsiveness to the Congress, it must remain confident that any information provided meets GAO's quality standards. GAO expects that all products have undergone such quality reviews to ensure the accuracy and the adequacy of the information presented. Because correspondence represents a quick form of communication, the procedures to ensure this quality must be flexible to meet the time frames established by users of GAO information.

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Correspondence should be fully referenced. In those rare instances where time does not permit full referencing, at a minimum, the correspondence should be selectively referenced. In all cases, issue area directors should take appropriate measures to ensure the accuracy and the adequacy of the information presented.

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For correspondence to congressional Members, staff should provide a copy to the Office of Congressional Relations for review prior to transmitting the letter to the addressee. All correspondence must be reviewed by the Office of the General Counsel and coordinated with divisions/offices having a subject matter expertise before issuance.

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Divisions and offices would be expected to review and process correspondence expeditiously since it should be straightforward and brief. However, divisions or offices may find it appropriate to adjust/streamline their normal review process permitting prereview, postreview, concurrent review, or expedited review to ensure that correspondence is issued in time to meet the users' needs. Divisions and offices may want to place greater accountability on issue area directors.

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Finally, correspondence products should be included on the list of items to be considered during the Comptroller General's bi-weekly Reports Review meetings, like any other products.

HOW DOES GAO  
# PREPARE  
# CORRESPONDENCE?

To provide a more timely response to users, correspondence products are generally not typeset. Quality printers should be used to produce the final copy. Staff should follow standard GAO typing conventions to produce correspondence and it should not have a cover.

While no specific format or side captions are required, staff should consider the overall message in structuring GAO's response. In some instances, several side captions like those used in executive summaries may well help communicate the issues and meet the needs of the assignment. In other instances, side captions may be unnecessary because of the limited scope of the message or length of the correspondence. Correspondence also should discuss the assignment objectives, as well as the scope and the methodology GAO used to assess the issues.

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# Staff should limit the length of correspondence and any enclosures to that necessary to adequately convey and support the message. Supplemental material required to understand the message should be held to a minimum and should be identified as "enclosures."

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# Generally, correspondence would not include a separate enclosure listing GAO contributors since, in most cases, one or two individuals are primarily responsible for the product. Their names could best be identified in the letter itself.

PRODUCT NUMBER/  
PRODUCT TITLE

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# As with other GAO products, correspondence should include product numbers that will enable subsequent distribution to interested parties. Since the MATS system uses the letter "R" to designate correspondence, staff should provide a document number in the bottom right corner as a footer as follows: GAO/Div-92-XXR, Title. Staff should obtain these numbers in the same manner as for reports and testimony and should not establish a separate sequence for this product type.

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Correspondence also should include a "B" number.

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Staff should provide a short subject title in the footer as is currently done with reports. This is used to identify the product in the documents data base and becomes the product's only official title since no cover will be used.

The job code for the assignment should be included on the last page, in parentheses, on the left-hand side of the footer as is done with reports and testimony.

# MULTIPLE ADDRESSEES

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In those situations where the correspondence is to be addressed to two or more recipients, staff should run an original copy addressed individually to each addressee and the signer of the product (issue area director or above) should sign each copy. The individual copies should also note that copies are being sent to the other requesters. A jointly addressed letter should be provided for the preparation of the reserve stock. All copies will carry the same product number.

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HOW DOES GAO  
DISTRIBUTE  
CORRESPONDENCE?

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Issue area directors should carefully consider which parties would benefit from receiving copies of the correspondence. As mentioned, distribution of correspondence should be more limited than for other GAO reports. Thus, staff generally should not provide copies of correspondence to the media or all parties routinely receiving copies of other GAO reports and/or testimony.

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In determining who should receive copies of correspondence, staff should consider who should be aware of the information GAO is transmitting to the addressee. Staff should at a minimum send a copy of the correspondence to the affected agency, Ranking Minority Members, and any other congressional committees with direct interest in the agency's activities.

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**CHAPTER 12.20 CORRESPONDENCE AS A PRODUCT LINE**

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# Staff must prepare a GAO Form 115 to transmit the document to the intended recipient. This will ensure that the document is entered in the documents data base and available for subsequent distribution. Staff should follow the normal procedures for internal distribution (see p. 12.14-11).

# Staff should complete a GAO Form 312-b and provide a quality copy of the correspondence to the Publishing and Communications Center's Customer Service Desk to prepare a minimum reserve stock (currently set at 250 until more experience is gained as to the number of copies that will be necessary) for demand distribution.

# RESTRICTED PRODUCT Because of the nature of the message presented, GAO expects that correspondence will not be restricted. To the extent practical, staff should attempt to issue unrestricted correspondence. In those rare instances in which the requester insists that the correspondence be restricted, staff should follow the same procedures for restricting the correspondence as is done for reports. (See p. 12.14-10.)

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**HOW DOES GAO DOCUMENT CORRESPONDENCE?** Staff should prepare a master product folder to document each correspondence. Depending on the complexity of the assignment, staff should include documentation that fully identifies the product reviews and all necessary GAO forms. (See p. 12.14-20 for the Master Product Checklist.)

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**KEY RESPONSIBILITIES** Divisions and offices are responsible for establishing such systems of review to ensure that any correspondence transmitted by their units meets all GAO standards of adequacy and accuracy.

Issue area directors/regional managers (when delegated) are responsible for

- determining that correspondence is the appropriate vehicle to communicate GAO's message to the intended audience,
- ensuring that the information presented meets GAO's standards and is appropriately presented,
- ensuring that all appropriate parties review a copy of the correspondence in accordance with division or office requirements, and
- ensuring that all appropriate parties receive copies of correspondence that would facilitate the implementation or the accomplishment of their duties.

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**RELATED MATERIALS**

GAO Order	0411.1, Supplement, "GAO Operations Manual Supplement for Secretaries and Typists."
GAO Forms	115-R, "Distribution for <u>Restricted</u> GAO Reports."
	115-U, "Distribution for <u>Unrestricted</u> GAO Reports."
	312-b, "OPC Printing and Distribution Services."



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**COMMUNICATIONS MANUAL - TRANSMITTAL SHEET 1**

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**INTRODUCTION**

The attached Communications Manual (CM) restructures, updates, and replaces the Report Manual (RM) to more fully provide information about the policies and procedures relating to preparing and issuing GAO's audit and evaluation products. This transmittal provides an introduction to the new manual and explains the key revisions.

**RESTRUCTURED  
MANUAL**

In keeping with the new numbering system that links GAO's policy-related documents, the entire manual supports chapter 12 in the General Policy Manual, "Communications Policy." Additionally, the manual is being issued on letter-size paper to more closely parallel the other GAO policy and procedures manuals and provide consistency in the manual automation project.

This manual is organized based on the level of detail a preparer or reviewer of GAO products may need. For example, the first chapter sets forth GAO's basic communication policies and the expected characteristics for any GAO product. The next three chapters provide general information on the types of products GAO issues and describe the physical requirements for them. The next several chapters detail the major segments of a report, such as executive summary; objectives, scope, and methodology; followed by specific chapters relating to quality assurance, processing and distributing of products, and special handling required. Finally, subsequent chapters provide additional details on specific product types such as testimony and bill comments.

**CROSSWALK TO  
REPORT MANUAL**

Much of the RM material has been retained although the chapter numbers have changed. We incorporated minor revisions to several

**COMMUNICATIONS MANUAL - TRANSMITTAL SHEET 1**

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chapters in the new manual and used pound-signs to identify these changes. The following table provides a crosswalk from the Communications Manual to the prior RM chapters.

<u>New CM Chapter</u>	<u>Replaces RM Chapter</u>
12.1 Basic Communications Policy	1
12.2 Early External Communications	New
12.3 Audit and Evaluation Products	New
12.4 Physical Makeup of Products	9
12.5 Table of Contents	New
12.6 Transmittal Letters	10
12.7 Executive Summary	12.7
12.8 Introductory Material	12.8
12.9 Findings and Conclusions	13
12.10 Recommendations	14
12.11 Agency Comments	15
12.12 Additional Product Material	New
12.13 Ensuring Product Quality	7 & 8
12.14 Processing and Distributing GAO Products	19 & 20
12.15 Special Consideration and Handling of Classified, Restricted, and Sensitive Information in GAO Products	12.15
12.16 Video Products	New
12.17 Testimony	21
12.18 Comments on Legislative Bills	22

**COMMUNICATIONS MANUAL - TRANSMITTAL SHEET 1**

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12.19 Financial Statement Audit Reports 16

**HIGHLIGHTS OF THIS  
TRANSMITTAL**

The following information highlights the new or revised chapters included in the manual.

- 12.2 "Early External Communications" emphasizes the need to frequently communicate with the congressional requester or other interested parties and describes the type products used during these communications.
- 12.3 "Audit and Evaluation Products" describes the types of products GAO issues and what to consider when determining which type of product to issue.
- 12.6 "Transmittal Letters" further devolves signature authority to issue area directors depending on the product's overall message, its sensitivity, and the addressee.
- 12.9 "Findings and Conclusions" stresses that the assignment objective determines the number of elements necessary to constitute a finding. Also, it eliminates the requirement that GAO-created graphics presented in the products require a source annotation.
- 12.12 "Additional Product Material" incorporates information relating to listing major contributors to GAO reports, related GAO products, and other sections that discussed appendixes. Additionally, this chapter introduces information about glossaries and bibliographies.
- 12.13 "Ensuring Product Quality" combines the chapters on "Referencing" and "Review of Products" to emphasize that both processes are of key importance in ensuring the quality of GAO's products. This chapter addresses the referencing concerns raised by PAQRS and includes a requirement that all products be

**COMMUNICATIONS MANUAL - TRANSMITTAL SHEET 1**

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reviewed by the Office of the General Counsel before issuance.

- 12.14 "Processing and Distributing GAO Products" eliminates the use of the Comprehensive Audit Manual 2 for distributing GAO products and now requires explanatory memorandums for products signed by the Comptroller General, division/office heads, and director/regional managers.
- 12.16 "Video Products" provides a general introduction to using video products as a means to communicate GAO's message. As more is learned about how GAO should communicate through the use of videos, this guidance will be revised accordingly.
- 12.19 "Financial Statement Audit Reports" updates and introduces information about the Report on Compliance with Laws and Regulations and the Report on Internal Accounting Controls.

Finally, the Communications Manual is to be viewed as an evolving document that will easily accommodate information on newly created product lines or methods of communicating the results of GAO's work.

If you have suggestions for additional information to be included in future revisions, please contact the Office of Policy.

**FILING  
INSTRUCTIONS**

The RM, as well as the Comprehensive Audit Manual 2, may be discarded since the Communications Manual replaces them.

As we are in the process of implementing the automated policy manual system GAO-wide, new binders have not been ordered at this time for the Communications Manual. After we gain experience with the new automated system and GAO's staff becomes comfortable with its use, we will then determine the number of permanent reference copies of the manual that should be

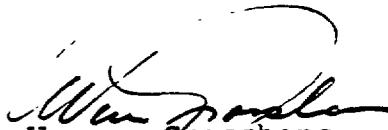
**COMMUNICATIONS MANUAL - TRANSMITTAL SHEET 1**

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maintained. At that time, we will provide the necessary number of binders.

In the meantime, staff should file the new manual in an available 3-ring binder similar to that used for downsized workpapers. A stick-on label has been provided for your use in distinguishing this manual from other binders.

This transmittal sheet, and any others that will follow, are considered part of the manual and should be retained.

  
Werner Grosshans  
Director

Attachment

effectively describe the condition orally or in written form. Video clips provide GAO the capability to succinctly present a high quality visual presentation in a couple of minutes to supplement the message conveyed during testimony. For example:

- GAO evaluators took a congressional committee on a video tour of the partially constructed U.S. embassy in Cairo, Egypt, to illustrate the State Department's problems in overseeing overseas construction projects. This clip dramatically illustrated the problems described in the testimony statement and prompted extensive questioning from subcommittee members about the project.

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In considering whether to prepare a video product or other communication vehicle, issue area directors and division management should determine:

- What objectives will be accomplished by a preparing a video report.
- Whether a built-in customer exists (congressional) to see and act on GAO's message.
- Whether the video would be produced in conjunction with a key congressional event, such as major policy deliberations or legislative reauthorizations.
- Why the message should be presented visually rather than narratively.
- Whether the message is visually necessary to ensure that the user better understands and appreciates the issues being addressed.
- How proposed visuals to be included will correspond to and support the proposed spoken word, and how the visuals will depict GAO's overall message.

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**CHAPTER 12.16 VIDEO PRODUCTS**

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**# HOW ARE VIDEOS  
# STARTED AND  
# APPROVED?**

Staff initiate video reports in generally the same manner as other GAO assignments. These products, however, require coordination and interaction with more units than is normally found in other GAO products.

Staff considering the development of a video report must involve the Manager, Video Communications Branch (VCB), Office of Information Management and Communications, at the earliest opportunity to discuss the potential video report and determine all of the required processes to complete the project. The Manager, VCB, also will help plan the production schedule and assist in identifying sources of additional visual support materials if the development of a video report is approved.

Division or office heads must approve a GAO Form 300 and 301 to be forwarded to the Job Starts Group when video reports are considered as the primary or secondary products. Depending on the number of staff-days expected to be expended on developing video clips, divisions/offices may need to prepare similar assignment initiation forms. This notification will be the primary alert to the Job Starts Group's Video Review Board. However, early communication and advice from the group is encouraged.

The Video Review Board, comprised of the Assistant Comptrollers General for Planning and Reporting, Operations, and Policy and the Directors of the Office Public Affairs and OCR reviews the proposals and forwards to the full Job Starts Group those proposals that meet GAO's video objectives and expectations.

Before any substantive resources--such as original filming or initial editing in those cases where all of the film will be obtained from external sources--are expended, the division or office must obtain clearance from the Video Review Board and the Manager, VCB, also should alert the Assistant Comptroller

General for Policy that filming or editing are about to commence.

The division or office head has the responsibility to ensure adequacy and accuracy of the video clip that will be used in conjunction with a briefing or testimony and would need to prepare a proposal or discuss the matter with the Job Starts Group only in those unusual or extremely sensitive situations. If, however, minimal resources would be expended to prepare a video clip, the division/office head may determine that a specific GAO Form 300 or 301 need not be prepared.

A checklist of the key tasks in preparing video products is provided in appendix I. Details for preparing a video product are highlighted in appendix II.

# **WHAT QUALITY CONTROL IS REQUIRED FOR VIDEO PRODUCTS?**

Divisions and offices must ensure that video products--both reports and clips--meet all applicable GAO quality standards. More specifically, they should ensure product review and top management concurrence before external release of such products.

Overall Message

The message should not overstate or exaggerate GAO's position; should be clear, concise, and convincing; and not be overshadowed by fancy visual material. The evidence standard applies equally to videos--that is, it must be adequate, competent, and sufficient to support the position/issue presented.

Scripts

Scripts are necessary for all video reports and should be:

- Reviewed and approved by the division personnel who normally review GAO products.
- Coordinated with other divisions having a special knowledge of, or interest in, the subject of the video product.

-- Reviewed by OGC to ensure that any potential legal issues--including privacy and copyright issues--are resolved before production and all releases are obtained.

Visuals

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Since GAO's quality control procedures apply equally to video reports/video clips as with any other GAO product, staff should exercise judgment in obtaining original footage or selecting the visuals to be included to ensure its accuracy and factual content. The VCB specialist plays a vital role in determining which visuals should or should not be included in the product and whether the visuals accurately portray the message presented.

Generally, GAO staff should not be featured in video products unless the visual is intended to show that staff member in the role of a GAO employee; for example, taking notes during an interview.

Ensuring the visuals are unbiased may be difficult in that much of the footage used may be extracted from a full length video prepared by some other party. The footage provided by others may be consistently complimentary, yet GAO's message may be attempting to show that a problem exists and needs corrective action. Therefore, assistant directors and issue area directors should use their subject matter expertise as a basis to assess the accuracy of the visuals and the connotations presented by them.

In selecting meaningful visuals, issue area directors and assistant directors should consider whether any constraints, such as lack of available footage or inaccessibility to classified locations, prevented staff from obtaining visuals that would adequately, accurately, and logically depict the message that GAO is trying to convey.

Visuals must correspond with the spoken word and actually depict what message GAO is attempting to present. In other words, viewers should be able to independently see

# the visuals or hear the spoken word and come  
# away with the same message. Care must be  
# exercised to ensure that the words used do not  
convey one message and the visuals another.

Referencing

Scripts should be referenced to the extent that all facts and figures presented are accurate and the findings, conclusions, and, if appropriate, recommendations are fully supported.

The visual message is such a powerful one, therefore extra precautions need to be taken to assure that the spoken and visual messages are in sync and that the presentation is objective, fair, and representative of the subject matter reviewed.

For charts, graphs, maps, or computer graphics created by GAO or commercial sources, the information to support those visuals should be referenced or, at a minimum, taken from a previously referenced product. The key quality assessment relating to visuals is whether the visual is representative of the condition.

# Agency Reaction

# Once an approved script is developed, issue  
# area directors generally should hold an exit  
# conference with the affected agency to verify  
# the facts to be presented. Additionally, when  
# the video product is completed, issue area  
# directors generally should offer the affected  
# agency an opportunity to view the video before  
# external release. If the affected agency  
# identifies serious flaws in the video product,  
# issue area directors must correct those flaws  
before release.

# Video Review Board

# As a means to ensure overall quality, the Job  
# Starts subgroup  
# -- reviews video proposals;  
# -- reviews video scripts;  
# -- reviews the first cut of the report; and

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-- approves the final product or suggests further viewing by the Job Starts Group, including the Comptroller General.

The division head should inform the Comptroller General of impending video reports/clips by using the same Reports Review System currently used for other GAO products.

**HOW ARE VIDEO PRODUCTS COMMUNICATED?**

Because videos should be tied to some key congressional date or action, committee chairpersons generally sponsor the showing of GAO's video. Therefore, GAO staff, through OCR, will need to contact congressional staff to receive permission to schedule the video or show certain film clips. For example, if the video product were to include a film clip of a particular congressional representative, GAO staff must get permission from that representative to feature him/her in a specific context.

Both the House Administration Subcommittee on Office Systems and the Senate Committee on Rules and Administration, which have jurisdiction over the two congressional networks, require a congressional sponsor before the respective systems may be used for broadcast. Generally, the chairman of the committee(s) for whom GAO performs extensive work agrees to sponsor the video as well as prepare "Dear Colleague" letters notifying all congressional representatives that the video will be presented during a specific time frame. The audit/evaluation staff should coordinate with OCR to make the necessary arrangements.

GAO, on a limited basis, will provide copies of the video products to key congressional committees and to the affected agency. It will inform other interested parties of how to order copies. If the video product includes copyrighted material and permission for further dissemination is not obtained, however, GAO may not be able to distribute additional copies.

To identify video reports, each will be numbered similar to other GAO products, that is, RCED-92-1VR or RCED-92-1VC and the video products will be listed in the Management News.

**WHAT ARE THE  
LEGAL ISSUES  
INVOLVED WITH  
VIDEO PRODUCTS?**

Although GAO sometimes will obtain much of the required visuals from external sources, legal questions about the use of such information may arise. The primary areas of concern in preparing video products involve

- the right of individual privacy, including releases to photograph and record, and
- copyright infringement of material, including music, used in the video product.

GAO should be concerned with privacy issues because this relates to videotaping people engaged in various activities. In instances where GAO is doing the videotaping, it should have responsible parties sign a GAO Form 228, "Release and Authorization to Photograph and Record" (see app. III for sample). GAO should consider the following information when determining whether or not to obtain a release:

- GAO must obtain a release when photographing or videotaping an individual in a place normally considered private, such as the individual's home, office, or hospital room.
- If the individual being recorded is a minor, a parent or guardian also must sign the release certifying that they are authorized to act for that minor.
- GAO need not obtain a release when videotaping individuals in public places or crowd scenes, or when videotaping public officials or legislators performing public functions, such as speaking in public,

campaigning, and meeting with constituents or the press in public places.

- Notwithstanding the other rules, in particularly sensitive situations, GAO should obtain a release if the person being recorded is clearly visible in the footage even if that person did not speak to GAO.

When obtaining resources from external sources, staff should determine whether it contains copyrighted material. Generally, film footage, photographs, or other materials created by the United States Government are not copyrighted. These external sources, however, should be listed as a "trailer" to the video acknowledging the material received. If it is unclear whether the footage contains copyrighted material, OGC should be contacted for guidance.

Staff should obtain permission from the owner/copyright holder of film or video footage that has been copyrighted. Staff should attempt to have the owner sign the GAO Form 226, "Agreement for Use of Copyrighted Material" (see app. IV for sample), or the GAO Form 227, "Agreement for Purchase and Use of Copyrighted Material" (see app. V for sample), as appropriate.

Because of the sensitivities and technicalities of the privacy and copyright laws, it is important that OGC be involved as soon as privacy and copyright issues arise. Normally, this first occurs during the script-writing stage. All video products must be reviewed by OGC.

Additionally, OGC developed three forms (apps. III, IV, and V) for releases to use visual material; these forms may be obtained from VCB. Once the releases are signed, they should be included in the VCB project files.

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APPENDIX I:  
CHECKLIST FOR  
PREPARING VIDEO  
PRODUCTS

- Develop initial concept to consider producing a video product.
- Meet with the Video Communications Branch (VCB) manager to gain an overview of the process.
- Prepare and submit a proposal and the GAO Forms 300 and 301 for the Job Starts' Video Review Board for consideration and approval.
- Coordinate efforts with the Office of Congressional Relations (OCR) to obtain a sponsor.
- Hold message/story conference with audit/evaluation staff, writer-editors/ reports analysts, VCB representatives, Office of the General Counsel (OGC) representatives, managers, etc.
- Draft initial script.
- Determine potential visual images to be obtained.
- Obtain visual materials and get releases signed.
- Have script approved in division.
- Coordinate script with other divisions and OGC.
- Hold exit conference with the affected agency.
- Reference the script and visuals.
- Select narrator from audition tapes and/or recommendations of VCB representatives.

- Narrate the approved script.
- Include a "trailer" that acknowledges from whom GAO received film footage or other visuals.
- Include a listing of major GAO contributors to the video (see p. 12.12-4).
- VCB matches the visuals, edits the video tape, and prepares master copy for review purposes.
- Offer to show the video product to the Job Starts' Video Review Board before finalizing the video.
- Coordinate with OCR to schedule the video product for showing on the congressional network.
- Offer to show the video product to the affected agency.
- Show the video product to the director, division head, and, if requested, the Comptroller General and other interested GAO officials for concurrence.
- Distribute individual copies to key congressional committees and the affected agency.

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**APPENDIX II:  
HINTS FOR PREPARING  
VIDEO PRODUCTS**

Preliminary  
Planning

The key to producing a successful video product relies on effective planning, coordination, and bringing together early the key staff--audit/evaluation staff, writer-editors/reports analysts, Video Communications Branch (VCB) representatives, managers, etc.--to be involved in the development and production of a video product. This would include developing the proposal for approval by the division or office head and the Job Starts Small Group.

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Script Development

Involved parties generally should hold a message or story conference(s) to identify the overall message of the video, the supporting issues, and a preliminary outline of the script. The modules cited for preparing an executive summary (see ch. 12.7) provide an excellent format for discussing the key issues to be presented in the video.

Video scripts should be limited to two or three central ideas or issues because time constraints permit only limited discussion of the issues in the suggested 8- to 10-minute final product. Thus, video scripts should be limited to 10 to 12 double-spaced pages of script.

Scripts differ substantially from other types of GAO written products in that a different writing style is used. Scripts are prepared in conversational sentences; sentence structure differs somewhat from textual narrative. The following suggestions should be considered:

- Repeat key words and broad points for emphasis, clarity, highlighting, and linkage.
- Strike a serious, constructive--but not alarmist--tone. Have the narrator present

the problems, challenges, and solutions, not exaggerate them.

- Use vivid, direct, more conversational language, especially at key points, such as the beginning of a new section or the conclusion of a complex one.
- Vary sentence length (many short, some longer) and style (simple, complex) to provide interest, emphasis, rhythm, and "breathers."
- Start sentences occasionally with "But" or "And" to create sharper distinctions or links between thoughts.
- Use comparisons to convey the magnitude of costs or problems.

#### Obtaining Visuals

Staff continually should be alert to possible visual opportunities. That is, as staff perform their audit/evaluation tasks, they should consider whether a specific location, operation, or event potentially may contribute to the visual presentation. As staff interview key agency officials, they should inquire as to sources of and contacts for obtaining additional visual material. Developing this preliminary list of contacts should reduce the time needed to obtain visual materials once a decision is made to produce a video product.

Visuals--video and film footage, still photographs, charts or graphs, or animation--may be obtained free or at minimal cost from a variety of sources, including

- federal or state agencies,
- public interest groups or professional organizations,
- local news stations, or
- commercial sources, such as computer graphics firms or C-SPAN.

The above sources generally cooperate with GAO's requests for visuals. Yet, these visuals vary in quantity and quality and, at times, the specific visuals needed to reflect the narrative may be unavailable. If the visuals are unavailable, VCB may be able to videotape the necessary scenes or commercial sources may be contracted to videotape what is needed.

In deciding which visuals to select, the VCB specialist should consider the technical quality of the potential visual, determine whether the visual is an accurate representation of the situation and not inflammatory, and determine whether the visual contributes to the overall message.

It is important that the visuals correspond with the narrative to be presented and fully depict the message GAO is conveying. Staff also should consider the following suggestions:

- Match visuals to the key thought in the narrative.
- Vary the kinds of images the viewers see-- maps, photographs, moving pictures, computer graphics, black and white photographs--to facilitate the viewers' absorption of the message.
- As a general rule of thumb, select one image per sentence and show the image for no longer than 10 seconds.

Obtaining  
Narrators

Professional narrators do much to establish the tone of the video. Therefore, in selecting a narrator, staff should consider whether the tone of the video is somber, upbeat, optimistic, passive, etc. If the narrator will be shown in the video, staff also should consider the narrator's appearance and whether it presents a professional, reliable, and credible image.

VCB maintains a series of audition tapes from which the staff may select possible alternative narrators, or VCB may suggest a narrator on the basis of its knowledge of the video's message.

Ideally, staff, in conjunction with VCB, should select two or more narrators that effectively could present the message as this will facilitate scheduling conflicts if the primary choice is unavailable. VCB then will contract for the narrator and schedule the narration session.

Production

Once the approved script is narrated, VCB begins the actual video production of selecting and matching the visuals with the specific narration. VCB will edit the tapes, introduce music and other sound effects, and produce the master tape that will be reviewed before release. VCB generally will complete the entire process about 6 to 8 weeks after the script is initially approved by management.

APPENDIX III:  
GAO FORM 228, RELEASE  
AND AUTHORIZATION TO  
PHOTOGRAPH AND RECORD

<b>United States General Accounting Office</b>		
<b>GAO</b>	<b>Release and Authorization to Photograph and Record</b>	
<hr/>		
<b>1. Release and Authorization Statement</b>		
<p>I agree to participate in the production of a video report by the U.S. General Accounting Office (GAO) In consideration of my appearance in the GAO video report and without payment or further consideration of any form from GAO, I hereby grant unrestricted permission for GAO to record my person and voice and use these recordings in a GAO video report in any and all manner of media</p> <p>I agree that my participation in the GAO video report may be edited to GAO's sole discretion I consent to the use of my name, likeness, voice, and biographic material about me in connection with publicity for the video report and related institutional promotional purposes I acknowledge and grant GAO the unrestricted right to duplicate and distribute the GAO video report in which I have agreed to appear in any and all manner and media</p>		
<b>2. Name and Title</b> (print or type)	<b>3. Signature</b>	<b>4. Date</b>
<b>5. Address</b> (home or office)		<b>6. Date Received by GAO</b>
OPR-OGC		GAO Form 228 (10/90)





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CHAPTER 12.17 TESTIMONY

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**POLICY** Testimony is one of GAO's most important forms of communication with the Congress. It provides one vehicle to present the results of GAO's completed and ongoing work. While presented orally, the prepared testimony is presented for the record and has received all required GAO quality control reviews to ensure accuracy and objectivity.

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**WHO PREPARES TESTIMONY?** The operating division responsible for the subject matter on which the testimony is to be presented is responsible for preparing testimony products. The designated group is responsible for preparing the witness statement and the backup book and should coordinate with other divisions or offices significantly involved in the subject matter.

**WITNESS STATEMENT** A witness statement should fully and understandably represent GAO's position on matters covered. It should be concise and avoid repetition.

**Content** A written statement should

- capture the most important points from GAO's work or the subject of the hearing;
- # -- limit the details presented and consider using appendixes if necessary;
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- make early reference to the stated purpose of the hearings, such as legislation being considered, and its relation to GAO's work being discussed;
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- # -- limit discussions to work that has been completed or be qualified to reflect the preliminary nature of the information; and
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- # -- avoid discussions of proprietary, confidential, or classified information unless the hearing is closed to all but authorized individuals.
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# **Agency Views** When testimony precedes a written report, issue area directors should take steps to

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# obtain the views of responsible officials on  
# the facts to be presented and the implications  
# that flow from them through an "exit" or other  
# such conference.

In certain circumstances, time may not permit holding an official "exit" conference and, in these situations, issue area directors should assure themselves that the testimony includes adequate qualifiers to notify recipients that the agency has not had an opportunity to comment.

# In those instances where significant time has  
# lapsed from the issuance of a report to the  
# time of testimony, staff should verify with  
# the agency that the facts to be presented are  
# still correct and the recommendations now  
# cited in the testimony are still valid. If  
# the agency has begun corrective action, the  
# testimony, to the extent possible, should  
# address the steps the agency has taken to  
# implement GAO's recommendations.

Timing The statement must be prepared in time for required coordination and internal GAO review and for any preparatory conferences requested by the committee or the subcommittee. Deadlines set by the committee or the subcommittee must be met. Senate and House rules have long required the written statement at least 1 day in advance of the hearing. Many committees or subcommittees want the statement 2 days before the hearing.

# Style/Format Staff should discuss specific timing and  
# format requirements with the committee or  
# subcommittee prior to finalizing the  
# testimony. If the committee or subcommittee  
# does not have specific format requirements,  
# GAO prefers that staff prepare testimony as  
# follows.

# -- Testimony should be written in an easy to  
# understand narrative that conveys GAO's  
# message but does not involve extensive  
# detail as may be provided in a chapter of a  
# report. If needed, however, appendixes may

- # be included in the written statement, which  
# will be submitted for the record.
- The repetitious use of "Mr./Madame Chair"  
throughout the body of the text should be  
avoided.
- While the subject matter may cause  
exceptions, a 6- to 8-page double-spaced  
statement provides an excellent overview  
and allows time for responding to  
questions.
- A summary statement should be developed if  
delivery would require more than 10 to 15  
# minutes. The full testimony would be  
# submitted for the record.
- Each written statement of testimony will  
# include a cover sheet. The Office of  
# Information Management and Communications  
# (OIMC) will provide each division/office  
# with a computer template in WordPerfect 5.1  
# that will be used to insert the appropriate  
# title, presenter, and committee  
# information. This cover will be printed on  
# a laser printer in either the  
# division/office or, if none is available,  
# in the Publishing and Communications Center  
# (PCC) Customer Service Center, room 1026.
- Testimony and summary statements will  
receive specific product numbers. (See p.  
12.4-6.)
- # -- Divisions may include an appendix listing  
# related products.
- # -- The last page of the testimony narrative or  
# appendix should include the job code(s) as  
# is done with reports. (See 12.4-6.)
- # -- Copies for initial distribution at the  
# hearing should be prepared double-spaced  
# and photocopied/printed on one side of the  
# paper. These copies will include the first  
# cover page produced from the OIMC/PCC  
# template.

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-- Copies for subsequent and demand distribution should be single-spaced and printed on both sides of the paper to reduce waste. These copies will include a four-page, saddle-stitched cover which means that staples are inserted in the spine so that the pages lie flat when the publication is opened.

BACKUP BOOK

Documents supporting the facts presented in the written statement may be accumulated and organized in a notebook known as a "backup book." The backup book should be tailored to meet the witness' needs but generally should include the following:

- Table of contents.
- Copy of and other pertinent data on the committee or subcommittee request, date and place of the hearings, attending committee or subcommittee members and staff, and participating GAO representatives.
- Index copy of the statement cross-referenced to the underlying audit/evaluation report (if applicable) and to the tab number of the supporting material.
- Copy of (or excerpts from) underlying audit/evaluation report(s) or other GAO products, existing or proposed legislation, and special documents such as bill comments, internal audit or consultants' reports, and task force reports.
- Details on the objectives, scope, and methodology of the work done and the resources expended.
- Answers to prepared questions if obtained before the hearings. Anticipated questions and answers may also be included.

WHAT QUALITY  
ASSURANCE IS  
NEEDED FOR  
TESTIMONY?

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Testimony should meet the same quality assurance tests as other GAO products to ensure factual accuracy and adequate support of conclusions. Testimony should be reviewed within the division and by such other parties as needed to ensure quality. The testimony, as well as any subsequent material submitted for the record, also must be referenced. Specific requirements and responsibilities are included in chapter 12.13.

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The issue area director preparing the statement is responsible, where appropriate, for consulting the Assistant Comptrollers General for Planning and Reporting (ACG/P&R) and/or Policy (ACG/Policy), the Office of the General Counsel (OGC), the Office of the Chief Economist, and other divisions or offices having a significant interest in the subject matter of the testimony.

The Special Assistant to the Comptroller General, the General Counsel, and the ACG/P&R review all testimony to be presented by the Comptroller General. On a case-by-case basis, they may also review testimony to be presented by other GAO officials.

The Office of Congressional Relations (OCR) consults with the responsible division or office on matters involved in the testimony, including congressional policy implications. OCR also should receive an advance copy of the statement.

Any testimony anticipated to be delivered within 2 weeks should be included as agenda items on the biweekly division Reports Review Meeting with the Comptroller General. Those offices that do not have regular Reports Review Meetings (primarily OGC) should notify OCR, which will provide advance notice of forthcoming testimony to the ACG/P&R.

# Documentation  
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In those instances where the testimony is the principle product and not closely related to an issued report, staff should prepare a master product folder and maintain a clear

# record of the review process. Items listed in  
# the Communications Manual, page 12.13-14,  
# should be considered for inclusion in the  
# master product folder for testimony.

# If testimony is a secondary product or closely  
# follows the issuance of an issued report,  
# staff may include the review documentation in  
# the master product folder associated with the  
# issued report.

**HOW IS TESTIMONY  
PROCESSED AND  
DISTRIBUTED?**

The division or the office responsible for the  
testimony determines the number of copies  
required for initial and subsequent  
distribution. This is done either directly  
with the committee/subcommittee or through  
OCR. Also, the division or the office must  
handcarry 40 copies to the Director, Office of  
Public Affairs (OPA), at the same time  
distribution is made to the requesting  
committee/subcommittee.

# When providing copies to the  
# committee/subcommittee, staff also should  
# provide copies to the ranking minority member.  
# If a report (restricted or unrestricted) is to  
# be released simultaneously with the testimony,  
# staff should provide a copy to the ranking  
# minority member when delivering copies of the  
# testimony.

# Producing Copies of the Statement  
# Once the written statement is approved, staff  
# should prepare a testimony cover by using the  
# OIMC/PCC template and printing it on a laser  
# printer. Staff will then photocopy the  
# required number of copies for distribution at  
# the hearing and to OPA by using the GAO copy  
# centers or such other quality photocopiers as  
# necessary.

# A second, single-spaced copy, for subsequent  
# and demand distribution, then must be provided  
# to PCC for printing. Staff should prepare a  
# printing requisition (GAO Form 312-B) and  
# forward it to the Customer Service Desk, PCC,  
# for the amount of the reserve stock as

# determined by PCC. PCC anticipates that  
# printing should be completed within 48 hours.

# Subsequent As soon as practical after the hearing, staff  
# and Demand should transmit a copy of the testimony to the  
# Distribution affected agency. When the testimony is the  
# primary product, includes recommendations, and  
# no additional products will be issued, staff  
# must transmit a copy of the testimony to the  
# agency with a basic transmittal letter to  
# notify them of the provisions in 31 U.S.C.  
# 720. (See ch. 12.6.)

# Because testimony is becoming an increasingly  
# important communication tool, requests for  
# copies of written statements are increasing  
# accordingly. As such, testimony is included  
# in the monthly listing of "Reports and  
# Testimony." Therefore, it is imperative that  
# staff make camera copy of the statement  
# available to PCC from which the reserve stock  
# copies may be produced.

# Depending on the issues presented or the  
# importance of the testimony, staff may provide  
# external audiences with copies of GAO  
# testimony. In these cases, staff should  
# prepare a GAO Form 115-U similar to that done  
# for GAO reports. (See 12.14-9 to 12.14-12.)

**HOW IS THE WITNESS  
PREPARED?**

Even the most seasoned GAO witnesses may benefit from advance practice of their oral statements and from dialogue with the assignment staff about the forthcoming hearing. The following matters are frequently covered in preparatory briefing sessions for the principal witness.

-- Discuss the backup book. What is the relevance of the documents included? Which documents have been fully reviewed within GAO and/or referenced?

-- Discuss the hearing environment. Who is expected to attend the hearing? Are any members expected to be hostile to GAO's message? Will any media cover it? What

will other witnesses be saying? (If possible, obtain copies of their statements from the committee or the subcommittee.) What is the order of the witnesses, and why has that order been chosen?

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- Anticipate sensitive or controversial issues. Are the issues to be presented likely to evoke negative congressional or agency reaction? Are the committee members sharply divided on the issues? Will GAO be subject to criticism or disbelief of the findings?
- Practice delivery. Have the witness deliver the oral version of the statement. Time the delivery and compare that with what the committee is expecting. If time is available and the importance of the hearing warrants it, arrange with OIMC's Video Communications Branch to videotape the delivery and critique the presentation.
- Define the role of supporting witnesses. Be sure that all witnesses are clear about their roles. Will secondary witnesses step in on their own or wait for an invitation? Discuss the types of questions that are most appropriate for each GAO participant.
- "Murder board." Come prepared with some tough or likely questions for the witness and have appropriate answers in mind so that constructive criticism of the witnesses' practice answers can be given.

**HOW SHOULD  
TESTIMONY BE  
PRESENTED?**

The witness should be thoroughly familiar with the content of the written statement and the facts supporting it to be able to make an effective presentation. The witness should be able to display a knowledge of the issue and GAO's position to provide credibility for the overall presentation. If requested, the witness should summarize the major points of the written testimony and submit the full written statement for the official record.

When testifying, the witness should speak clearly and loudly, vary the pace of the presentation, maintain eye contact with the committee or the subcommittee, and use appropriate gestures.

# At times, visual aids (such as video clips,  
# videotapes, slides, or presentation boards)  
# may enhance the testimony and more thoroughly  
# convey the intended message in the limited  
# time permitted. If the staff considers using  
# such visuals, however, the committee's or the  
# subcommittee's prior approval should be  
# obtained. Staff should prepare graphic  
# material well in advance and make arrangements  
# for any audiovisual equipment or easels  
# needed.

During the question-and-answer portion of the hearing, the witness should

- give concise answers with specific examples, if possible;
- admit not knowing the answer, if appropriate;
- offer to provide the information for the record if the data are not readily available; and
- be particularly careful not to disclose information that may be considered proprietary, sensitive, and specifically classified. (See ch. 12.15.)

# **WHAT SHOULD BE**  
# **DONE IF TESTIMONY**  
# **IS POSTPONED OR**  
# **CANCELED?**

At times, hearings are canceled or postponed and frequently this occurs with little or no notice to GAO. In these cases, staff must take immediate action to ensure that copies of the testimony are not released and that new cover sheets are prepared to provide the accurate information.

# When staff learn that a hearing has been  
# canceled or postponed for more than 24 hours,  
# the issue area director, or designee, must

# notify OCR and OPA to prevent copies of the  
# testimony from being released to the media.  
# Additionally, staff should retrieve the copies  
# of the written statement provided to the  
# committee/subcommittee because the information  
# on the cover will be incorrect if those copies  
# were to be distributed when the hearing is  
# rescheduled.

# Once a new hearing date is obtained, staff  
# should prepare new cover sheets as a  
# replacement for the copies provided to the  
# committee/subcommittee and to OPA.

**WHO EDITS THE  
TRANSCRIPT?**

# The division or the office that presented the  
# statement also reviews and corrects the  
# testimony transcript. This includes inserting  
# information for the record in accordance with  
# agreements made during the hearing. Issue  
# area directors are responsible for ensuring  
# that staff reference any material prior to  
# submitting it for the record or take other  
# appropriate those steps necessary to ensure  
# its adequacy and accuracy.

Transcript editing must be completed to meet  
the date set by the committee/subcommittee.  
Edited transcripts must be routed through OCR  
for its review and submission to the  
committee/subcommittee.

Editing guidelines provided by the  
committee/subcommittee take precedence over  
any other guidelines. Other guidelines  
include the following:

- Facts or essential meanings should not be revised. If the transcript contains errors, OCR should be consulted.
- Changes should be legible to facilitate any necessary changes in proposed corrections and should not obliterate the original transcript.
- If transcripts must be returned before the material to be inserted (as agreed to at

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**CHAPTER 12.17 TESTIMONY**

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the hearings) becomes available, the places where the insertions are to be made should be noted in the record. OCR should be notified when the insertion material will be available. Letters transmitting material to be included in a hearing transcript are signed by the GAO official who testified.

- Proofreaders marks, as described in the U.S. Government Printing Office Style Manual, should be used whenever possible.

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**KEY RESPONSIBILITIES**

The Office of Congressional Relations

- arranges GAO's testimony with the requesting committee/subcommittee,
- consults with the Comptroller General and the Special Assistant to the Comptroller General to determine GAO's principal witness,
- informs the committee/subcommittee of GAO's witness, and
- prepares the notice of hearing and distributes it to the Office of Public Affairs and to other GAO offices involved in the hearing.

Issue area directors preparing written testimony are responsible for ensuring that all quality control, timing, and processing requirements of this chapter are followed. Any deviations must be discussed with the ACG/Policy and/or the ACG/P&R.

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**RELATED MATERIALS**

General Policy Manual

Chapter 3.0, "Working With the Congress."

GAO Orders

Ø411.1, "Supplement for Secretaries and Typists."

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**CHAPTER 12.17 TESTIMONY**

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	1412.1, "Testimony Before Congressional Committees."
GAO Forms	115-U, "Distribution for Unrestricted GAO Reports."  312-B, "OPC Printing and Distribution Services."
Other Publications	Training Institute Training Manual, "Delivering Testimony."  <u>U.S. Government Printing Office Style Manual.</u>

**POLICY**

GAO considers bill comments an important form of assistance to the Congress. GAO's policy is to provide timely comments on legislative bills when (1) requested to do so by a committee or a member, (2) GAO's authorities or responsibilities would be affected by the bill's passage, and/or (3) GAO has information that would be useful to committees or members in considering or modifying the bill, including possible changes to help accomplish intended objectives.

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# **GAO REQUIREMENTS  
AND PROCEDURES**

Generally, the Office of Congressional Relations (OCR) receives and acknowledges requests for bill comments and assigns them to a division or an office for action. It provides copies to other GAO organizations having an interest in the subject matter and to the Office of the General Counsel (OGC). Divisions and offices should notify OCR within 5 days of receipt as to whether comments are necessary. OCR will then notify the requester of the division's or office's decision.

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In some cases, during briefings, meetings, or other congressional contacts, a requester may ask for comments on a current bill or proposed legislation. In order to be as helpful as possible, GAO staff should discuss with the requester an appropriate means for providing comments, including such matters as

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-- whether the comments may be oral or written,

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-- how quickly they are needed, and

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-- whether the comments will be attributed to GAO.

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Also, before providing comments, GAO staff should coordinate with division management, OCR, and OGC to ensure that the comments present a fair, balanced, and accurate description of GAO's position.

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In the event that current or proposed legislation is discussed during congressional contacts, the discussion should be thoroughly documented in a congressional contact memorandum that includes the bill number, its purpose, and any recommendations for changes GAO staff made. Documentation of subsequent contacts on the same issue should reference prior contact memorandums.

WHO PREPARES  
BILL COMMENTS?

Bill comments are prepared by the division or the office whose responsibilities relate most significantly to the bill's subject matter--the action office. In consultation with OCR, other divisions and offices knowledgeable of, or having special interest in, the bill give the action office their views for consideration in preparing GAO's comments.

HOW ARE BILL  
COMMENTS  
PRESENTED?

Comments should be presented so that a generalist, having little or no prior background with the legislative issue or the proposal under consideration, can understand (1) the issue being addressed by the proposal, (2) GAO's views on it, and (3) the basis of GAO's views. Comments should be presented so that they are readily usable to a hurried reader searching for information on which to base a decision. Consequently, brevity is important.

As a guide, the comment letter should be prepared as correspondence and should not exceed 5 pages. If more pages are needed, staff should consider using the letter as a summary of GAO's views with detailed comments included as an enclosure. Bill comments must meet the quality standards established for all GAO products, including referencing.

Timing

Bill comments are useful only when they meet the congressional timetable. Thus, GAO's comments must be provided in time to be considered before planned congressional action on the bill. When that is not a factor, comments generally should be made within 60 days.

Because of the need for timeliness, GAO's comments are normally based on information that is available when the comments are prepared. Thus, comments may range from general comments regarding the overall merits of a bill to specific comments and firm opinions, including, perhaps, alternatives to particular bill provisions.

In some cases, ongoing work may significantly relate to the subject matter of a bill. If work has progressed far enough, it may provide information on which comments could be based. If work has not progressed to that point and GAO comments have been requested, the requester should be notified of GAO's ongoing work and given a target date as to when the assignment results could be included in the bill comments.

WHAT SHOULD BE INCLUDED IN BILL COMMENTS?

Introductory paragraphs of GAO's comments should include

- the bill number, the title, and a brief statement of the bill's purpose;
- the reasons for GAO's comments on the bill; that is, a congressional request, a citation about GAO in the legislation, and/or current GAO work related to matters covered by the bill;
- the bill's stated intent and the means chosen to fulfill it; that is, establishing new procedures, removing requirements, funding new programs, etc.;
- likely changes if the legislation is enacted;
- the impact of those changes, if known, on the program, procedures, policy, the public, paperwork, etc.; and
- a succinct statement of GAO's position on the bill.

Comments on particular sections of a bill should identify the section or the subsection with only as much repetition of the bill's language as is needed for clarity. If a bill proposes major policy changes to a legislative program, a paragraph or two may be sufficient to put the proposal and GAO's comments in perspective. If the comments involve numerous technical amendments to statutes, it may be useful to discuss the bill's provisions generally and to include specific technical comments as an enclosure.

Related  
Information

The Legislative Information Section of the Law Library provides OGC with legislative history information, which may include prior comments on similar or related bills. The attorney assigned to work with the division or office responsible for preparing comments has the responsibility to inform that division or office of the existence of such information, and, where appropriate, provide copies of material requested so that appropriate use may be made of it. Appendix I provides a list of those issues most likely to have prior bill comments, OGC memorandums, or decisions available.

WHO REVIEWS BILL  
COMMENTS?

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All comments, when they are ready for signature but before they are signed, are reviewed by appropriate action office officials, including issue area director, Director for Planning and Reporting, and Assistant Comptroller General or office head. Also, before signature, comments are reviewed by OCR and OGC.

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If the comments are to be signed by the Comptroller General or if the action office head believes that the comments involve significant or controversial issues, then they are reviewed by the Assistant Comptroller General for Planning and Reporting (ACG/P&R), the Special Assistant to the Comptroller General, and the Comptroller General.

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Generally, the Office of Policy (OP) does not review bill comments. However, upon request,

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OP is available to assist staff in preparing comments. Also, in special cases, such as when a deviation from a prior GAO position seems warranted, OP may request to review the comments.

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Any bill comments anticipated to be issued within 2 weeks or signed by the Comptroller General should be included as agenda items on the biweekly division Report Review Meeting with the Comptroller General. Those offices that do not have regular Report Review Meetings (primarily OGC) should provide OCR advance notice of forthcoming bill comments so that appropriate GAO officials can be notified.

# WHO SIGNS BILL  
# COMMENTS?  
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The head of the action office should determine the signature level for bill comments, after considering the sensitivity, controversy, and magnitude of the issues that the bill addresses. Any questions regarding signature level should be resolved initially in the division or office and coordinated with OCR and OGC.

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Generally, bill comments that address important, sensitive, or controversial matters or may have far-reaching effects will be signed by division/office heads, the General Counsel, or, in special cases, the Comptroller General. Examples of such cases would involve proposed legislation affecting GAO's mission and responsibilities and broad-based legislation having a significant impact on government operations, such as the Deficit Reduction Act. Issue area directors may sign all other bill comments unless the message is such that a higher signature level would be more appropriate.

WHAT DOES THE BILL  
COMMENTS PACKAGE  
INCLUDE?

A bill comments signature package is prepared for all bills on which GAO comments are prepared. The package provides information significant to review of the comments before signature and constitutes a record of GAO's position on the bill and how it was developed.

All bill comments packages must contain the following:

- A copy of the congressional letter requesting GAO comments, if applicable.
- A copy of the proposed legislation.
- A list of other divisions' and offices' comments annotated to indicate their disposition.
- A copy of any pertinent congressional contact memorandums and testimony applicable to the comments as well as executive summaries of relevant GAO reports.
- For comments to be signed by the Comptroller General, one unfranked envelope addressed to the requester and marked "Hand Deliver." Also, the envelope should be marked for the attention of the responsible committee staff member, whenever known.
- Instructions for distribution of the final signed response. For internal distribution, the instructions must identify appropriate action office and other division/office officials who are to receive copies. The list must also include as internal recipients (1) Legal Support Services Branch, OGC, (2) Legislative Information Section of the Law Library, and (3) OCR. For external distribution, the instructions must identify appropriate recipients, including those who are to receive copies when, after 30 days, the comments become available for unrestricted distribution.
- The referenced copy of the comments and related review sheets.

In addition, when the comments are to be signed by the Comptroller General, the package should include a statement summarizing controversial issues concerning the bill,

divergent internal views on GAO's position, or changes in GAO policy or past positions reflected in the comments. Where different views have been expressed in writing, a copy should be included.

**HOW IS THE BILL  
COMMENTS SIGNATURE  
PACKAGE ROUTED?**

The action office should note, on the action routing slip (GAO Form 319) for review and signature, the name of the attorney handling the case and other divisions or offices that reviewed the case. If differences have been expressed, that fact should be noted on the routing slip or in a separate memorandum.

The bill comments package should then be routed for OGC and OCR review before it is returned to the action office for signature.

When the comments are to be signed by the Comptroller General or when they involve particularly sensitive or controversial issues, they should also be routed through the ACG/P&R and the Special Assistant to the Comptroller General.

# HOW ARE BILL  
# COMMENTS  
# DISTRIBUTED?

When bill comments are signed by the Comptroller General, the bill comments signature package is sent to the Legal Support Services Branch, OGC, which distributes the original response and appropriate copies in accordance with action office instructions. However, if an action office official signs the comments, the action office prepares copies of the final response and distributes the original and copies to appropriate recipients.

External distribution of bill comments will be limited to the requesting committee(s) for up to 30 days unless OCR specifically approves a deviation. After 30 days, copies will be available for distribution to anyone who requests them.

# HOW IS THE BILL  
# COMMENTS PACKAGE  
# STORED?

Once bill comments have been signed and all copies distributed, the package should be stored in the appropriate B-file which is kept by OGC's Legal Support Services Branch. In

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this way, access to the bill comments package can be easily obtained so that staff can provide timely responses to questions about the comments.

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**KEY RESPONSIBILITIES**

The Office of Congressional Relations assigns the request for bill comments to an action office, provides advice in responding to it, and stays abreast of its status until action is completed.

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The Office of the General Counsel assigns a B-number to the request, obtains the legislative history (including information on related bills) from the Law Library, provides requested counsel, distributes completed comments signed by the Comptroller General, and stores bill comments signature packages in B-files.

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The ACG/P&R and the Special Assistant to the Comptroller General review bill comments that deal with significant, sensitive, or controversial issues before they are signed.

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The action office obtains input from the divisions or the offices having an interest in the subject matter, meets deadlines for preparing bill comments to the requester, and distributes completed comments signed by action office officials.

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**RELATED MATERIALS**

General Policy Manual

Chapter 3.0, "Working With the Congress."

GAO Order

0411.2, "Handling Congressional Correspondence."

GAO Form

319, Action Routing Slip.

APPENDIX I:  
ADDITIONAL SOURCE  
MATERIALS

Prior bill comments or OGC memorandums or decisions may contain language that may be useful in preparing bill comments that involve the following issues:

Financing provisions

- Revolving funds
- Financing by loan from the Treasury versus public borrowing
- No-year or fixed-term funding
- Sunset legislation
- Multiyear program authorization
- Advance funding
- Submission of appropriate requests directly to the Congress
- Exclusion of receipts and disbursements from totals of the U.S. government budget

Requirements for audits by public accountants

GAO audit and access-to-records language

- General authority
- Corporations
- Revolving funds
- Grants

Creation of new corporations, departments, or agencies

Personnel excluded from the Civil Service Classification Act

Need for coordination with existing programs to avoid duplication of effort

Proposals to require GAO to perform functions that would be inconsistent with its role as a control agency in the legislative branch

Contracting matters

Program evaluation requirements

Requirements for periodic GAO audits